

WEST HERTS. CREMATORIUM JOINT COMMITTEE

Monday, 29 January 2024

4.00 pm

Hemel Hempstead Crematorium, Bunkers Park, Bedmond Road, Hemel Hempstead, HP3 8LL

Dear Sir/	
	meeting of the West Herts Crematorium Joint Committee (at which your attendance is ed) will be held at the Hemel Hempstead Crematorium on Monday, 29 January 2024 at
	Yours faithfully
	Clerk ************************************
	Agondo
	Agenda
Cllr Terry Cllr Aga Cllr Hele	d Major (Chair) Three Rivers District Council Councillor y Douris (Vice Chair) Dacorum Borough Council Dychton Watford Borough Council n Green Hertsmere Borough Council ony Rowlands St Albans District Council
Officers: Jo Wags [:] Donna N Jane Thc Stephen David Ba Joyce Po	
Officers: Jo Wagsi Donna N Jane Tho Stephen David Ba Joyce Po Part A	taffe Treasurer olan Clerk omas Crematorium Manager Farrer Assistant Finance Manager, Three Rivers District Council iss Surveyor Ilaya Project Manager
Officers: Jo Wagsi Donna N Jane Tho Stephen David Ba Joyce Po Port A 1.	taffe Treasurer Jolan Clerk Omas Crematorium Manager Farrer Assistant Finance Manager, Three Rivers District Council Iss Surveyor Ilaya Project Manager Apologies for absence
Officers: Jo Wagsi Donna N Jane Tho Stephen David Ba Joyce Po Port A 1.	taffe Treasurer Jolan Clerk Imas Crematorium Manager Farrer Assistant Finance Manager, Three Rivers District Council Isss Surveyor Ilaya Project Manager Apologies for absence Minutes (Pages 4 - 7)
Officers: Jo Wagsi Donna N Jane Tho Stephen David Ba Joyce Po Part A 1. 2.	taffe Treasurer olan Clerk mas Crematorium Manager Farrer Assistant Finance Manager, Three Rivers District Council ss Surveyor Ilaya Project Manager Apologies for absence Minutes (Pages 4 - 7) To confirm the minutes of the meeting held on 26 th June 2023
Officers: Jo Wags Donna N Jane Tho Stephen David Ba Joyce Po Part A 1. 2. 3.	taffe Treasurer olan Clerk mas Crematorium Manager Farrer Assistant Finance Manager, Three Rivers District Council iss Surveyor Ilaya Project Manager Apologies for absence Minutes (Pages 4 - 7) To confirm the minutes of the meeting held on 26 th June 2023 Matters Arising
Officers: Jo Wags Donna N Jane Tho Stephen David Ba Joyce Po Part A 1. 2. 3. 4.	taffe Treasurer olan Clerk imas Crematorium Manager Farrer Assistant Finance Manager, Three Rivers District Council iss Surveyor Ilaya Project Manager Apologies for absence Minutes (Pages 4 - 7) To confirm the minutes of the meeting held on 26 th June 2023 Matters Arising Manager's report (Pages 8 - 15) Treasurer's report (Pages 16 - 90)

	That the public and press be excluded from the meeting during the following items of business on the grounds that it is likely to involve disclosure to them of exempt information as defined in Section 100A (4) of the Local Government Act 1972; as defined in Schedule 12A to the Act as set out hereafter.
7.	Surveyor's report (Pages 91 - 93)
8.	New Crematorium project update - report to follow (Joyce Pollaya) (Pages 94 - 95)
9.	AOB
10.	Dates for future meetings

West Herts Crematorium Joint Committee

26 June 2023

Minutes

Present

Cllr David Major (Chair)	Three Rivers District Council
Cllr Terry Douris (Vice Chair)	Dacorum Borough Council
Cllr Aga Dychton	Watford Borough Council
Cllr Anthony Rowlands	St Albans District Council
Cllr Helen Green	Hertsmere Borough Council

In attendance

Jo Wagstaffe	Treasurer
Donna Nolan	Clerk
Joyce Pollaya	Project Manager
Steve Farrer	Assistant Finance Manager, Three Rivers District Council

Part A

1. Apologies for absence

Apologies were received from David Bass, the surveyor.

2. Dates of future meetings

It was noted that the draft Joint Committee Agreement had not yet been agreed by the Monitoring Officers and Chief Executives of the constituent councils, but that the Clerk would seek to diarise a provisional meeting in late July/early August.

3. Minutes

The Chair raised a concern regarding the previous discussion about changing the locations of the meetings. He suggested that it would be advantageous to have meetings at the new Crematorium, which was agreed.

The minutes of the meeting held on 6 February 2022 were otherwise agreed.

4. Matters arising

It was agreed that the telephone numbers in the appendices to the West Herts Crematorium Risk Register and Business Continuity Arrangements would be transferred to Part B of the agenda.

The Crematorium Manager declared an interest in the Treasurer's Report, Part D (under other items).

5. Manager's report

The Crematorium Manager presented her report. During discussions, questions were raised regarding other public open days for the Hemel Hempstead Crematorium. The Manager explained that it was intended to have public open days, particularly for the local community who had an interest in the development.

During discussions it was confirmed that the annual remembrance service would take place on 9 July 2023 at 3pm.

RESOLVED –

that the Joint Committee:

- 1. notes the staffing for Hemel Hempstead Crematorium
- 2. notes the conclusion of the cremator commissioning and training
- 3. notes the successful funeral director and celebrant open days
- 4. notes the plans for the annual open-air Service of Remembrance on 9 July 2023
- 5. notes the update on emission test results
- 6. notes that the cremation figures had increased.

6. Treasurer's report

The Joint Committee received the report of the Treasurer which set out the Final Outturn report for 2022/23, the draft Statement of Accounts for the year ended 31st March 2023 and the Annual Return for 2022/23. In addition to the annual statement, the Treasurer had also prepared a full statement of accounts, which was not subject to audit, and an outturn report for members' information.

Steve Farrer provided additional details in relation to the Final Outturn report and noted that the draft Statement of Accounts did not include up to date pensions data, as details were awaited from Hertfordshire County Council.

The Joint Committee considered its responsibility for ensuring that there was a sound system of internal control, including the preparation of the accounting statements. Items were reviewed in turn and the Joint Committee confirmed its approval to each.

RESOLVED –

that the Joint Committee:

- 1. approves the Final Outturn Report for 2022/23
- 2. approves the 2022/23 Statement of Accounts
- 3. approves the 2022/23 Annual Return, specifically the Annual Governance Statement for 2022/23 and Accounting Statements for 2022/23.

Treasurer's report – other items

The Joint Committee received the report of the Treasurer which included an updated Treasury Management and Investment Strategy, the Risk Register and Business

Continuity Plan, the ICT Strategy and the Audit Action Plan.

There was also a discussion about bank reconciliation and debtors. The Treasurer highlighted that the audit had classified its review as reasonable, indicating a sound system of governance, risk management and control.

The Crematorium Manager left the meeting, and the Joint Committee discussed the houses available for rent on the West Herts Crematorium site, three of which were rented by West Herts Crematorium staff. It was noted that staff paid rent for the houses via deductions to their monthly salary. Consumer Price Inflation (CPI) rent increases had historically been applied. This was now significantly out of step with salary increases as CPI was currently 9.24%.

RESOLVED –

that the Joint Committee:

- 1. approves the updated Treasury Management and Investment Strategy
- 2. approves the Risk Register and Business Continuity Plan
- 3. notes the Audit Action Plan
- 4. agrees that the rent increases would be capped at 5.41% for one year, with a review in January 2024 as part of the budget strategy
- 5. approves the updated ICT Strategy.

7. Exclusion of press and public – the Chairman to move:

It was resolved that the public and press be excluded from the meeting during the following items of business on the grounds that it is likely to involve disclosure to them of exempt information as defined in Section 100A (4) of the Local Government Act 1972; as defined in Schedule 12A to the Act as set out hereafter.

Part B

8. Surveyor's report

The Chair referred to the cracking of cloister beams and noted that the Consultant Engineer had concluded it was not detrimental to structural stability.

The Joint Committee considered the Surveyor's Report, and the update on "Special Items" and "Contractual Annual Maintenance" items.

RESOLVED –

that the Joint Committee notes the report

9. New Crematorium update report

The Project Manager provided a comprehensive update report on the progress to construct a new crematorium in Hemel Hempstead and the plans in place for it to become operational.

She explained that a planning pre-condition required discharge before the new crematorium could operate. In addition, the Joint Committee was advised that a Transition Plan and Management and Maintenance Plan was being produced.

The Treasurer updated the Joint Committee on the financial position relating to the project.

RESOLVED -

that the Joint Committee:

- 1. notes the report
- 2. approves an additional £50,000 to be funded from reserves, in addition to the 2022/23 underspend, to complete the project
- 3. agrees an official opening date in September
- 4. agrees that UKPN would be contacted on behalf of the Joint Committee.

10. Joint Committee Agreement

The Clerk provided an overview of progress on the Joint Committee Agreement and Agreement for Services. It was reported that Anthony Collins solicitors continued to work with the Monitoring Officers from the constituent councils. The Treasurer advised the Joint Committee that it had been agreed to review the financial business case with the Section 151 Officers from the constituent councils.

The Clerk reiterated that a meeting would be convened when the draft Joint Committee Agreement was agreed by the Monitoring Officers and Chief Executives of the constituent councils.

RESOLVED –

that the Joint Committee notes:

- 1. the update of the Clerk
- 2. that the Joint Committee will reconvene when the legal documentation is completed for final approval by the Joint Committee and partner councils.

11. **AOB**

Councillor Douris advised that he would remain the representative for Dacorum Borough Council until the Hemel Hempstead Crematorium was opened.

Agenda Item 4

Part 'A'

WEST HERTFORDSHIRE CREMATORIUM JOINT COMMITTEE

Manager & Registrar's Report January 2024

1. Statistics

Annual Totals (Jan- Dec 2023)

	2018 Total	2019 Total	2020 Total	2021 Total	2022 Total	2023 Total
Cremations	3115	3060	3347	2883	2893	2845 WHC + HH
Book of Remembrance	342	310	236	266	232	212
Memorials	540	514	477	535	513	676
Bulb Donations	126	117	107	103	91	110

Other Crematoria Figures

Crematorium	2020 COVID	2021	2022	2023	Difference
West Herts	3347	2883	2893	2590(WHC) + 255 (HH) = 2845	-48
Breakspear	3263	3237	2993	3015	+22
Luton	1866	1721	1710	1435	-275
Chilterns	3597	3296	3024	2867	-157
Bierton (Chilterns JC)	781	748	679	807	+128
Harwood Park	1757	1679	1553	1464	-89

2. Earth Burial and Cremation Comparisons

Information is obtained each year on the total number of earth burials and the burial of cremated remains carried out in each of the five constituent authorities'-controlled cemeteries.

	2019	2020	2021	2022	2023
Three	51	62	80	67	91
Rivers	20 c/r	15 c/r	33 c/r	32 c/r	32 c/r
Watford	155	186	211	192	202
	82 c/r	56 c/r	69 c/r	77 c/r	86 c/r
St Albans	139	153	157	134	125
	61 c/r	67 cr	102 c/r	75 c/r	99 c/r
Dacorum	168	120	175	119	Not available
	119 c/r	116 c/r	111 c/r	147 c/r	
Hertsmere	62	84	62	52	54
	73 c/r	67 c/r	49 c/r	71 c/r	64 c/r

3. Cremation fees

Year	2020	2021	2022	2023	Difference to WHC
West Herts	£700	£770	£820	£900	
	inc organist	inc organist	inc organist		
Chilterns	£650	£670	£700	£790	-£110
North Herts (Hitchin)	n/a	£950	£995	£1075 - £1125	+£175-£225
Luton	£775	£785	£1025	£1020	+£120
Breakspear	£649	£649	£681	£851	-£49
Harwood Park	£1025	£1075	£1175	£1400	+£500
Woollansbrook	n/a	£985	£1095	£1170	+£270

Each year I obtain cremation fees for the local crematoria.

Direct Cremation charges

Crematorium	West	Chilterns	North	Luton	Breakspear	Harwood	Woollansbrook
	Herts		Herts			Park	
2021	£483	£418	£490	£435	£315	Not	£500
						offered	
2022	£483	£320	£450	£475	£330	Not	£475
						offered	
2023	£483	£320	£500	£530	£412	£395	£525

As you will note Harwood Park are now offering Direct Cremations.

RECOMMENDATION:

"THAT THE INFORMATION BE NOTED"

4. Update on Hemel Hempstead Crematorium

As you are all aware the Hemel site opened for cremations at the end of August 2023 and to 31st December 2023 we had carried out 255 cremations. The site has become very popular with us carrying out up to 6 funerals a day. We are often having to bring staff over from the West Herts site to assist as we had not anticipated being so busy so quickly.

We have now planted the first of our rosebeds and scatterings of cremated remains started in the middle of January. Families were very keen for us to start the scattering process even though the grounds had been struggling in the wet weather.

Our Books of Remembrance are on order and will be arriving shortly. We are also looking into memorial options such as trees, benches and Leather Panels.

We continue to receive a lot of very positive feedback from Funeral Directors, ministers, celebrants and most importantly families. We received this feedback recently:-

I have recently attended the new Hemel Crematorium for my late wife's funeral. I felt I had to say what a lovely building it is. The glass waiting room was a touch of brilliance. It meant we could keep out of the poor weather without any anxiety about missing other mourners or the arrival of the cortege The main room for the service was spacious, tasteful and calming with the water feature.

In all, it made one of the hardest days of my life that much easier.

RECOMMENDATION: "THAT THE INFORMATION BE NOTED"

5. Service times at West Herts Crematorium

When Hemel Hempstead Crematorium was built it was always a hope that once the pressure had been taken off West Herts, we would be able to extend the service times to match the one hour slot offered at the Hemel site. This gives families a 40 minute service time in Chapel rather than the 25 minutes currently offered at West Herts. Most new crematoria are now offering the longer service time. The feedback I am receiving from Funeral Directors is that families are being driven by a longer service time when booking a Crematorium especially if there is not a huge difference in price.

North Herts, Harwood Park, Woollansbrook and the new crematorium in Hatfield have funerals services of between 35 – 45 minutes.

Currently at West Herts we offer 22 services a day. In the South Chapel the services start at 9.00 am and in the North Chapel at 9.20 am. The services run every forty minutes up to 3.40 pm and 4 pm. Even in the winter it is extremely rare to have the diary fully booked. If we changed the West Herts diary to one hour slots we could offer the North Chapel from 9.30 am – 3.30 pm (7 services) and in the South Chapel we could offer 8.30 am and 8.45 am for Direct Cremations and then services from 9.00 am – 3 pm (7 services). We would therefore be offering 16 services a day.

As you will see from the cremation figures Hemel Hempstead has become very popular quicker than we anticipated with most days booking 4-5 services. This has obviously eased the pressure at West Herts and it may now be time to consider extending the times to match at both sites.

Extending of the service times could be done at the same time as the price increase in April or before if the Joint Committee felt that was appropriate.

RECOMMENDATION: "THAT THE JOINT COMMITTEE CONSIDER CHANGING THE SERVICE TIMES AT WEST HERTS TO MATCH THOSE OF THE NEW HEMEL SITE"

6. Organist payments at West Herts

Organists are and always have been paid for each funeral they play on here at West Herts. This could be up to 11 services each day as our timings stand. The opening of Hemel Hempstead Crematorium has already reduced the number of services they play on and if West Herts were to change to an hour slot this would also lower the number of services therefore reducing their income. They are currently paid £20 for each service which lasts 25 minutes. If the service time was extended to 40 minutes the payment for each service would need to be reviewed accordingly.

RECOMMENDATION: "THAT THE JOINT COMMITTEE CONSIDER REVIEWING THE ORGANIST PAYMENTS IF THE SERVICE TIMES INCREASE TO ONE HOUR"

7. Fees and charges 2024/2025

The table below shows proposed charges for 2024/25, reflecting a couple of options in increases. It shows a £50 or £80 increase in cremation fees and a 3% or 5% increase in other charges, effective from 1st April 2024 – these are in line with the increase in charges approved by members 2019/20. As in previous years, all proposed increases are rounded to the nearest whole pound.

Members may wish to consider other levels of increase - if an increase other those shown for cremations and other charges, is approved by the Joint Committee, an amended table showing the approved charges will be circulated to members and officers shortly after the meeting.

Again I have not shown an increase in the Direct Cremation fee so as to remain competitive in this field.

CREMATION FEE, for the cremation of the remains of (VAT exempt)	2023/24	£50	£80
No fee is charged for Body Parts, NVF's, stillborn babies or any child or person under the age of 18 years at the time of death (with or without music)	£0	£0	£0
Direct Cremation. (Service with no attendance, No minister, no music) Monday & Tuesday 9.00 am or 9.15 am	£483	£483	£483
A person whose age at the time of death is 18 years or over	£900	£950	£980
A person whose age at the time of death exceeded 12 years and did not live in the areas of Bedfordshire, Hertfordshire, Buckinghamshire and Middlesex.	£939	£989	£1019
Cremation on a Saturday morning up to and including 11.00 am.	£1045	£1095	£1125
Cremation on a Saturday, from 11.20 am and up to and including 3.00 pm	£1106	£1156	£1186
Cremation on a Sunday or Bank Holiday (excluding Christmas Day) from 10.00 am up to and including 12.00 noon	£1163	£1213	£1243
	2022/23	3%	5%
To receive cremated remains from another Crematorium for either burial (where permissible) or scattering in the Gardens of Remembrance	£66	£68	£69
For the use of Chapel including the provision of music where required for a Memorial Service	£242	£249	£254
For the use of Chapel including the provision of music where required for a Memorial Service on a Saturday, Sunday or Bank Holiday	£316	£325	£332

or the use of Chapel including the provision of music where required for h additional length of service time MONDAY- FRIDAY £242 or the use of Chapel including the provision of music where required for h additional length of service time Monday – Friday if the funeral ervice time is extended to one hour. £500 or the use of Chapel including the provision of music where required for h additional length of service time on a Saturday, Sunday or Bank oliday £285 or the use of Chapel including the provision of music where required for h additional length of service time on a Saturday, Sunday or Bank oliday if the funeral service time is extended to an hour. £500 or the use of Chapel including the provision of music where required for h additional length of service time on a Saturday, Sunday or Bank oliday if the funeral service time is extended to an hour. £100 or the provision of a baby's or child's white metal urn £10 or the forwarding of cremated remains contained in an urn or cardboard ontainer to an address in the United Kingdom; no charge now payable r the container POA THER DEDICATED MEMORIALS (including VAT at 20% where oplicable) 2023/2 ease of a Memorial Leather Panel Wall Space (5 years) £139 rovision of a lease of a Memorial Leather Panel Wall Space (5 years) £139 enewal of a lease of a Cloister Wall Inscription Panel £100 enewal of a lease of a Cloister Wall Space (5 years) £139	£294 £294 £10 POA POA 4 3%	£299 £11.00 POA POA 5%
h additional length of service time Monday – Friday if the funeral ervice time is extended to one hour. 1.500 or the use of Chapel including the provision of music where required for hadditional length of service time on a Saturday, Sunday or Bank oliday £285 or the use of Chapel including the provision of music where required for hadditional length of service time on a Saturday, Sunday or Bank oliday if the funeral service time is extended to an hour. £500 or the use of Chapel including the provision of music where required for hadditional length of service time on a Saturday, Sunday or Bank oliday if the funeral service time is extended to an hour. £100 or the provision of a baby's or child's white metal urn £10 or the forwarding of cremated remains contained in an urn or cardboard ontainer to an address in the United Kingdom; no charge now payable or the forwarding of cremated remains contained in a casket to an ddress in the United Kingdom POA THER DEDICATED MEMORIALS (including VAT at 20% where policable) £139 ease of a Memorial Leather Panel Wall Space (5 years) £139 rovision of a cloister Wall Space (5 years) £139 rovision of a Cloister Wall Inscription Panel £100 enewal of a lease of a Cloister Wall Space (5 years) £139 rovision of a Cloister Wall Inscription Panel £139 enewal of a lease of a Cloister Wall Space (5 years) £139 rovision of a Cloiste	£294 £10 £10 POA POA 4 3%	£11.00 POA POA 5%
h additional length of service time on a Saturday, Sunday or Bank £285 oliday for the use of Chapel including the provision of music where required for h additional length of service time on a Saturday, Sunday or Bank £500 or the use of Chapel including the provision of music where required for h additional length of service time is extended to an hour. £10 or the provision of a baby's or child's white metal urn £10 or the forwarding of cremated remains contained in an urn or cardboard ontainer to an address in the United Kingdom; no charge now payable or the forwarding of cremated remains contained in a casket to an ddress in the United Kingdom POA THER DEDICATED MEMORIALS (including VAT at 20% where poplicable) 2023/2 ease of a Memorial Leather Panel Wall Space (5 years) £139 enewal of a lease of a Memorial Leather Panel Wall Space (5 years) £139 ease of a Cloister Wall Space (5 years) £139 rovision of a Cloister Wall Inscription Panel £100 enewal of a lease of a Cloister Wall Space (5 years) £139 rovision of a lease of a Cloister Wall Space (5 years) £139 enewal of a lease of a Cloister Wall Space (5 years) £139 enewal of a lease of a Cloister Wall Space (5 years) £139 enewal of a lease of a Cloister Wall Space (5 years) £139 enewal of a leas	£10 POA POA 4 3%	£11.00 POA POA 5%
Image: Service of a construction of a baby's or child's white metal urn £300 Image: Service time is extended to an hour. £10 Image: Service time is extended to an hour. £10 Image: Service time is extended to an hour. £10 Image: Service time is extended to an hour. £10 Image: Service time or the provision of a baby's or child's white metal urn £10 Image: Service time or the provision of a baby's or child's white metal urn £10 Image: Service time or the provision of a baby's or child's white metal urn £10 Image: Service time or the provision of a baby's or child's white metal urn £10 Image: Service time or the provision of a baby's or child's white metal urn POA Image: Service time or the forwarding of cremated remains contained in an urn or cardboard portainer POA Image: Service time or the forwarding of cremated remains contained in a casket to an ddress in the United Kingdom POA Image: Service time of the forwarding of cremated remains contained in a casket to an ddress in the United Kingdom POA Image: Service time of the forwarding of cremated remains contained in a casket to an ddress in the United Kingdom POA Image: Service time of a lease of a Memorial Leather Panel Wall Space (5 years) £139 Image: Service timage: Service timage: Service time or the panel	£10 POA POA 4 3%	POA POA 5%
or the forwarding of cremated remains contained in an urn or cardboard bortainer to an address in the United Kingdom; no charge now payable or the containerPOAor the container or the forwarding of cremated remains contained in a casket to an ddress in the United KingdomPOATHER DEDICATED MEMORIALS (including VAT at 20% where pplicable)2023/2ease of a Memorial Leather Panel Wall Space (5 years)£139rovision of new or replacement Inscription Panel£89enewal of a lease of a Memorial Leather Panel Wall Space (5 years)£139ease of a Cloister Wall Space (5 years)£139rovision of a Cloister Wall Inscription Panel£139enewal of a lease of a Cloister Wall Space (5 years)£139rovision of a Cloister Wall Space (5 years)£139enewal of a lease of a Cloister Wall Space (5 years)£139rovision of a Cloister Wall Inscription Panel£100enewal of a lease of a Cloister Wall Space (5 years)£139rovision of a Cloister Wall Space (5 years)£139enewal of a lease of a Cloister Wall Space (5 years)£139rovision of a Cloister Wall Space (5 years)£139enewal of a lease of a Cloister Wall Space (5 years)£139enewal of a lease of a Cloister Wall Space (5 years)£139enewal of a lease of a Cloister Wall Space (5 years)£139enewal of a lease of a Cloister Wall Space (5 years)£139enewal of a lease of a Cloister Wall Space (5 years)£139enewal of a lease of a Cloister Wall Space (5 years)£139enewal of a lease of a Cloister Wall Space (5 years) </td <td>POA POA 4 3%</td> <td>POA POA 5%</td>	POA POA 4 3%	POA POA 5%
POAcontaineraddress in the United Kingdom; no charge now payableor the containerPOAcor the forwarding of cremated remains contained in a casket to an ddress in the United KingdomPOATHER DEDICATED MEMORIALS (including VAT at 20% where pplicable)case of a Memorial Leather Panel Wall Space (5 years)£139covision of new or replacement Inscription Panelcase of a Cloister Wall Space (5 years)£139ease of a Cloister Wall Space (5 years)covision of a Cloister Wall Inscription Panel£139covision of a lease of a Cloister Wall Space (5 years)£139covision of a Cloister Wall Inscription Panel£100enewal of a lease of a Cloister Wall Space (5 years)£139covision of a Cloister Wall Inscription Panel£100enewal of a lease of a Cloister Wall Space (5 years)£139covision of a Cloister Wall Inscription Panel£139enewal of a lease of a Cloister Wall Space (5 years)£139covision of a Cloister Wall Inscription Panel£139enewal of a lease of a Cloister Wall Space (5 years)£139enewal of a lease of a Cloister Wall Space (5 years)£139enewal of a lease of a Cloister Wall Space (5 years)£139enewal of a lease of a Cloister Wall Space (5 years)£139enewal of a lease of a Cloister Wall Space (5 years)£139enewal of a Memorial Rose Bush (5 years)£190	POA 4 3%	POA 5%
ddress in the United KingdomPOATHER DEDICATED MEMORIALS (including VAT at 20% where oplicable)2023/2ease of a Memorial Leather Panel Wall Space (5 years)£139rovision of new or replacement Inscription Panel£89enewal of a lease of a Memorial Leather Panel Wall Space (5 years)£139ease of a Cloister Wall Space (5 years)£139rovision of a Cloister Wall Space (5 years)£139enewal of a lease of a Cloister Wall Inscription Panel£100enewal of a lease of a Cloister Wall Space (5 years)£139rovision of a Cloister Wall Inscription Panel£100enewal of a lease of a Cloister Wall Space (5 years)£139for the	4 3%	5%
pplicable)£139ease of a Memorial Leather Panel Wall Space (5 years)£139rovision of new or replacement Inscription Panel£89enewal of a lease of a Memorial Leather Panel Wall Space (5 years£139ease of a Cloister Wall Space (5 years)£139rovision of a Cloister Wall Space (5 years)£139enewal of a lease of a Cloister Wall Inscription Panel£100enewal of a lease of a Cloister Wall Space (5 years)£139for vision of a Cloister Wall Inscription Panel£100enewal of a lease of a Cloister Wall Space (5 years)£139for vision of a Cloister Wall Space (5 years)£139for vision of a Nemorial Rose Bush (5 years)£190		
rovision of new or replacement Inscription Panel£89enewal of a lease of a Memorial Leather Panel Wall Space (5 years)£139ease of a Cloister Wall Space (5 years)£139rovision of a Cloister Wall Inscription Panel£100enewal of a lease of a Cloister Wall Space (5 years)£139ndowment of a Memorial Rose Bush (5 years)£190	£143	£146
enewal of a lease of a Memorial Leather Panel Wall Space (5 years£139ease of a Cloister Wall Space (5 years)£139rovision of a Cloister Wall Inscription Panel£100enewal of a lease of a Cloister Wall Space (5 years)£139ndowment of a Memorial Rose Bush (5 years)£190		
ease of a Cloister Wall Space (5 years)£139rovision of a Cloister Wall Inscription Panel£100enewal of a lease of a Cloister Wall Space (5 years)£139ndowment of a Memorial Rose Bush (5 years)£190	£92	£93
rovision of a Cloister Wall Inscription Panel £100 enewal of a lease of a Cloister Wall Space (5 years) £139 ndowment of a Memorial Rose Bush (5 years) £190	£143	£146
enewal of a lease of a Cloister Wall Space (5 years)£139ndowment of a Memorial Rose Bush (5 years)£190	£143	£146
ndowment of a Memorial Rose Bush (5 years) £190	£103	£105
	£143	£146
enewal of the endowment of a Memorial Rose Bush (5 Years) £190	£196	£200
	£196	£200
ndowment of a Memorial Shrub or Tree (10 years) £276	£284	£290
enewal of the endowment of a Memorial Shrub or Tree (10 years) £276	£284	£290
rovision of commemorative plaque; additional or replacement plaque £66 or above Garden Memorial	£68	£69
ndowment of a Memorial Garden Seat with one commemorative plaque £1046 0 years)	6 £1077	7 £1098
enewal of the endowment of a Memorial Garden Seat (10 years) £855	£881	£898
eplacement Memorial Plaque for Garden Seat £191		£201
arden Memorial and Bulb Scheme - Amounts as desired	£197	1

MEMORIALISATION (including VAT at 20%)	2023/24	3%	5%
Book of Remembrance Charges			
2 line entry	£61	£63	£64
5 line entry	£104	£107	£109
8 line entry	£127	£131	£133
5 line entry with floral emblem	£202	£208	£212
5 line entry with Badge, Crest, Bird or Animal	£223	£230	£234
8 line entry with floral emblem	£237	£244	£249
8 line entry with Badge, Crest, Bird or Animal	£255	£263	£268
8 line entry with full Coat of Arms	£277	£285	£291
Memorial Cards			
2 line entry	£44	£45	£46
5 line entry	£53	£55	£56
8 line entry	£71	£73	£75
Folded Remembrance Cards			
2 line entry	£45	£46	£47
5 line entry	£57	£59	£60
8 line entry	£74	£76	£78
Miniature Book of Remembrance			
2 line entry	£82	£84	£86
5 line entry	£105	£108	£110
8 line entry	£118	£122	£124
Additional Entry on existing Memorial Cards, Folded Card or Miniature Book of Remembrance			
2 line entry	£39	£40	£41
5 line entry	£46	£47	£48
8 line entry	£64	£66	£67

Emblems included in Memorial Cards, Folded Cards, Miniature Books of Remembrance and additional entries	2023/24	3%	5%
Floral Emblem	£109	£112	£114
Badge, Crest or Bird etc	£125	£129	£131
Full Coat of Arms	£173	£178	£182

Recommendation: That the Joint Committee determines the level of increase in charges relating to all types of cremations and memorials for 2024/2025.

8. Annual Open-Air Service of Remembrance and Christmas Trees

As usual the Open Air Service of Remembrance took place in July 2023. It was a lovely afternoon that was well attended. The retiring collection was for the Isabel Hospice in Welwyn Garden City and £544.67 was raised.

The Christmas Tree tags also raised £490.00 for the Hospice. The Hospice was also awarded £12,000 from the Recycling of Metals Scheme that the Crematorium belongs to.

The Hospice for 2024 is the Rennie Grove Peace Hospice Care.

RECOMMENDATION: "THAT THE INFORMATION BE NOTED"

9. Annual Emissions Testing

I continue to work closely with our Environmental Health Officer – Fay Rushby. The annual emissions testing are pencilled in to take place during March 2024. I will report the results to the Joint Committee in June.

RECOMMENDATION: "THAT THE INFORMATION BE NOTED"

Agenda Item 5

PART A

Report to:	West Herts Crematorium Joint Committee
Date of Meeting:	29 January 2024
Report of:	The Treasurer
<u>Title:</u>	EXTERNAL AND INTERNAL AUDITS - 2022/23 OUTCOMES

1:0 **Purpose of Report:**

- 1:1 To consider and approve the Audited 2022/23 Annual Return.
- 1:2 To consider issues raised in the 2022/23 external and internal audits and the proposed actions to be taken.
- 1:3 To confirm the arrangements for external and internal audit.

2:0 Background

- 2:1 The Joint Committee is currently subject to two audits:
 - an Internal Audit, focusing mainly on internal systems and procedures, currently undertaken by the Hertfordshire Shared Internal Audit Service (SIAS)
 - an External Audit, which scrutinises the Annual Return and overall governance and financial arrangements. For several years, the accountants at BDO were appointed by the Audit Commission to undertake this for the Joint Committee. The requirement for a formal external audit ceased from 2014/15 - however, the Joint Committee decided at its January 2015 meeting that we should seek to maintain an external audit of the final accounts, and BDO have been engaged to provide a continuation of the previous external audit arrangement.
- 2:2 Findings and recommendations from the audits are reported to members, at least annually, in the form of an Audit Action Plan, which indicates actions planned and taken.

3:0 Audit Outcomes

3:1 the annual internal audit was completed during 2023 and is considered as part of the Annual Return audit; the final internal audit report is not usually received in time for the June meeting and is therefore reported to the following January meeting.

- 3:2 The internal auditor was able to sign off the internal audit section of the 2022/23 Annual Report (attached as Section 4 of **Appendix A**). There are no new recommendations from this audit. There is one recommendation brought forward.
- 3:3 These recommendations are detailed on the attached Audit Action Plan (Appendix B) together with the Treasurer's comments and target implementation dates.
- 3:4 The internal auditor stated in his final report that "Based on the work performed during this audit, we can provide overall **reasonable assurance** that there are effective controls in operation for those elements of the risk management processes covered by this review."
- 3:5 The report of the external auditors, BDO, is currently outstanding.
- 3:6 It is a requirement that the audited Annual Return, together with the Audit Opinion is reported to the Joint Committee for approval and acceptance. The full return is attached as **Appendix A**.

4:0 Future Audit Arrangements

External Audit

- 4:1 Until 2015, there had been a requirement for Joint Committees to have an annual external audit, independent of their constituent bodies. This requirement ceased with the introduction of the "Local Audit and Accountability Act 2014 Changes to Audit Requirements for Joint Committees", and this was reported to the Joint Committee in January 2015.
- 4:2 However, the Joint Committee agreed with the Treasurer's recommendation that the Crematorium should continue to maintain its own separate accounts and should continue to have them subject to an independent external audit.
- 4:3 BDO have been engaged to provide the external audit since 2015/16. The Treasurer recommends that BDO are once again engaged to provide this service for the 2022/23 accounts subject to the Joint Committee's views. BDO have provided a quoted fee of £2,940 for the 2023/24 audit.
- 4:4 This recommendation may change dependent on the outcomes of the Lead Authority Model.

Internal Audit

- 4:4 The Annual Return has a section (Section 4 of **Appendix A**) which requires an internal auditor to certify that various "internal control objectives" are met. It has therefore been necessary for an internal audit to take place to enable this section to be completed.
- 4:5 For the last ten years the Hertfordshire Shared Internal Audit Service (SIAS) has undertaken the work. SIAS is the principal source of internal audit for Hertfordshire authorities, and the Treasurer has been confident in both the quality of the service provided and the scope and extent of the auditing undertaken.

Page 17

- 4:6 Although the change brought about by the Local Audit and Accountability Act removed the statutory requirement for an internal audit, the Joint Committee in 2015 did approve the continuation of the annual internal audit exercise, to maintain an independent and alternative view of the Joint Committee's internal systems and procedures. Subject to the members' views, the Treasurer recommends appointing SIAS for a further year.
- 4:7 SIAS have once again been engaged to act as internal auditors for the year 2023/24 and have quoted £2,500 to undertake the work in the 2024/25 financial year.

5:0 **Recommendations**

The Joint Committee is asked to:

- 5:1 Approve and accept the audited 2022/23 Annual Return, including the "Section 3 External Report 2022/23 Certificate", attached as **Appendix A**.
- 5:2 Review the updated Audit Action Plan (**Appendix C**), showing previous years' audit recommendations, and the progress in implementing them.
- 5:3 Consider the continued engagement of BDO to provide the external audit.
- 5:4 Appoint the Hertfordshire Shared Internal Audit Service as the Joint Committee's internal auditor for 2023/24, as recommended by the Treasurer.

Appendices:

- A 2022/23 Annual Return
- B Internal Audit Report
- C Audit Action Plan

File Reference: WHCJC Audit files

Contact Officer: For further information on this report please contact Joanne Wagstaffe 01923 727200, or Steve Farrer 01923 727429



Final Internal Audit Report

West Herts Crematorium Small Bodies Annual Return 2022/23

December 2023

Draft Report Issued to:	Jane Thomas – Crematorium Manager & Registrar Stephen Farrer – Technical Accountant (TRDC & WBC Shared Services) Jo Wagstaffe – Treasurer WHJCJ & Chief Executive TRDC
Final Report also Issued to:	Donna Nolan – Clerk to the WHCJC & Chief Executive WBC Alison Scott – Director of Finance (TRDC & WBC Shared Services) Hannah Doney – Head of Finance (TRDC & WBC Shared Services) Colin South – Finance Manager, Systems (TRDC & WBC Shared Services)
Report Status:	Final
Reference:	Z5617/23/038
Overall Assurance:	Reasonable
Recommendations:	2 Advisory Actions

INDEX

<u>Se</u>	ction	Page
1.	Executive Summary	3
2.	Assurance by Risk Area	4
3.	Follow up of Previous Internal Audit Recommendations	5
4.	Summary of Findings for Internal Control Objectives	6
Ар	pendix A – Definitions of Assurance and Finding Priorities	9

1. EXECUTIVE SUMMARY

Introduction

- 1.1 This audit enables the completion and sign off of Section 3 of the Small Bodies in England Annual Return for the financial year ended 31 March 2023. This return is no longer a requirement for Small Bodies, but the West Herts Crematorium Joint Committee (WHCJC) decided that they still require an internal and external audit to support continued completion of this annual return.
- 1.2 The West Herts Crematorium is a self-financing organisation serving the Hertfordshire, Bedfordshire, Buckinghamshire, and Middlesex districts. Over 3,200 cremations are undertaken each year.
- 1.3 The Crematorium's activities are overseen by the West Herts Crematorium Joint Committee (WHCJC) comprising five local authorities – Watford Borough Council, St Albans City and District Council, Three Rivers District Council, Dacorum District Council and Hertsmere Borough Council.
- 1.4 The objectives of the audit were:
 - a) To ascertain whether there have been any changes to the processes and controls for managing income, expenditure, and significant risks for the Crematorium since the last audit,
 - b) To appraise the adequacy, reliability, and effectiveness of those controls in offsetting any risks that may prevent the achievement of the Crematorium objectives,
 - c) To test the systems to ascertain whether they operate as described,
 - d) To draw conclusions and make recommendations as appropriate and to report to management, and
 - e) To conduct a follow-up of previous audit recommendations, where applicable.

Overall Audit Opinion

- 1.5 Based on the work performed during this audit, we can provide overall **reasonable assurance** that there are effective controls in operation for those elements of the risk management processes covered by this review. These are detailed in the Assurance by Risk Area Table in section 2 below.
- 1.6 For definitions of our assurance levels, please see Appendix A.

Summary of Recommendations

1.7 We have not made any recommendations as a result of this review.

Annual Governance Statement

1.8 This report provides reasonable levels of assurance to support the Annual Governance Statement.

2. ASSURANCE BY RISK AREA

2.1 Our specific objectives in undertaking this work, as per the Terms of Reference, were to provide the West Herts Crematorium Joint Committee (WHCJC) with assurance on the adequacy and effectiveness of internal controls, processes, and records in place to mitigate risks in the following areas:

Risk Area	No	Limited	Reasonable	Substantial
A. Accounting : Appropriate accounting records have been kept throughout the year.				
B. Financial Regulations and Payments: The Joint Committee's financial regulations have been met, payments were approved, and VAT was appropriately accounted for.				
C. Risk Management: The Joint Committee assessed the significant risks to achieving its objectives and reviewed the adequacy of arrangements to manage these.				
D. Budget Setting and Monitoring: The annual taxation or levy or funding requirement resulted from an adequate budgetary process; progress against the budget was regularly monitored; and reserves were appropriate.				
E. Income: Expected income was fully received, based on correct prices, properly recorded, and promptly banked; and VAT was appropriately accounted for.				
F. Petty Cash: Petty cash payments were properly supported by receipts, all expenditure was approved, and VAT appropriately accounted for.				
G. Payroll: Salaries to employees and allowances to members were paid in accordance with body approvals, and PAYE and NI requirements were properly applied.				
H. Asset and Investment Registers: Asset and investments registers were complete and				

accurate and properly maintained.		
I. Bank Reconciliations: Periodic and year-end bank account reconciliations were properly carried out.		
J. Year-end Procedures: Accounting statements prepared during the year were prepared on the correct accounting basis, agreed to the cash book, were supported by an adequate audit trail from underlying records, and, where appropriate, debtors and creditors were properly recorded.		

Overall		
Overall		

- 2.2 See definitions for the above assurance levels at Appendix A.
- 2.3 The Crematorium has retained the services of internal audit and a firm of external auditors, as part of the 'third line of defence', to compensate for the inherent risks, review and strengthen the control environment and verify some financial transactions within the available audit time budgets. The responsibility for a sound system of internal control rests with Crematorium Management and the Joint Committee and work performed by internal audit should not be relied upon to identify all strengths and weaknesses that may exist. Internal audit work should not be relied upon to identify all circumstances of fraud or irregularity.

3. FOLLOW UP OF PREVIOUS INTERNAL AUDIT RECOMMENDATIONS

- 3.1 There were two medium and two low priority recommendations made in the 2021/22 internal audit report issued in April 2023, relating to the update and review of the Financial Procedure Rules document, the investigation of the difference on the yearend bank reconciliation, the correct processing and authorisation of the purchase orders and invoices and the reconciliation in a timely manner of the petty cash and the appropriateness of transactions paid via these means.
- 3.2 All of the above actions have been acknowledged and actioned where necessary with the exception of the Financial Procedure Rules document which we acknowledge is due to be completed by March 2024 as approved by the Joint Committee in the June 2022 meeting.

4. SUMMARY OF FINDINGS FOR INTERNAL CONTROL OBJECTIVES

A. Accounting: Appropriate accounting records have been kept properly throughout the year

4.1 A service level agreement is in place with the Three Rivers District Council (TRDC) Finance Team to manage the WHCJC accounts. We were satisfied that appropriate accounting records have been kept during the year. Accounting records are supported by a mix of paper and electronic files that provide an adequate audit trail.

B. Financial Regulations and Payments: The Joint Committee's financial regulations have been met, payments were approved, and VAT appropriately accounted for.

- 4.2 We have provided reasonable assurance in this area, due to previously reporting in the 2021/22 audit that the Financial Procedure Rules have not been reviewed since December 2011. We acknowledge the delay in completing this action is due to waiting for the second Crematorium site to be completed, however financial regulations are important for good financial control. We acknowledge that this has been set a completion date by the Joint Committee for the Financial Procedure Rules to be updated and reviewed by March 2024 therefore an Advisory Action has been applied with the endorsement that this is implemented by said date.
- 4.3 Payments to HMRC for VAT are setup in Xero to meet the required deadline of one calendar month plus seven working days. Upon viewing a selection of bank statements, we can confirm that the payments to HMRC were completed within the required time limit.

C. Risk Management: The Joint Committee assessed the significant risks to achieving its objectives and reviewed the adequacy of arrangements to manage these.

4.4 The Risk Register and Business Continuity Plan documents are reviewed annually, and both these papers were reviewed and approved at the WHCJC meeting in June 2022.

D. Budget Setting and Monitoring: The annual taxation or levy or funding requirement resulted from an adequate budgetary process; progress against the budget was regularly monitored; and reserves were appropriate.

4.5 The Budget Strategy is reviewed annually which includes a ten-year forward projection. Under the current Financial Procedure Rules, it states, *"a monitoring process is in place to review regularly the effectiveness and operation of budget preparation and to ensure that any corrective action is taken*" The budget monitors are also required to be sent to various officers, including the CEOs, of the five local authorities and Crematorium staff. During discussions with the Technical Accountant, who is the main officer for TRDC providing management accounting support to the Crematorium they confirmed that during the year 2022/23 budget monitors were provided six times. With the Financial Procedures Policy being updated in the near

future we advise that there is a specific mention of when the budget monitors are to be produced.

4.6 We confirmed that reserves are maintained across several accounts and investments. Balances as of 31 March 2023 reserves were verified with the appropriate statements.

E. Income: Income was fully received, based on correct prices, properly recorded, and promptly banked; and VAT was appropriately accounted for.

- 4.7 We established that the fees and charges for 2022/23 were reviewed and approved at the WHCJC meeting on 10 January 2022.
- 4.8 During the audit we sample tested 5 different areas of services over two separate months (May & December 2022) and can conclude that in these cases the income tested was found to be charged in line with the agreed fees and or charges, the income was received in a timely manner and where VAT was applicable, this was accounted for appropriately.

F. Petty Cash: Petty Cash payments were properly supported by receipts, expenditure was approved, and VAT appropriately accounted for.

- 4.9 After completing some sample testing, we found that suitable documentation accompanied each sample checked. This included a Petty Cash Claim Form fully completed with 2 different approval signatories observed. In last year's audit it was stated that the claim for 'Glasses and Eye Tests' were classed as a staff benefit and therefore should be paid through Payroll.
- 4.10 During the sample testing we identified 3 payments throughout the year being attributed towards 'Glasses and or Eye Tests'. It was confirmed by the Technical Accountant that as of 1 April 2023 the Crematorium staff would be under the banner of TRDC and so any payments of this type would automatically go through Payroll. We acknowledge that all the samples tested were correctly recorded and accounted for.

G. Payroll: Salaries to employees and allowances to members were paid in accordance with body approvals, and PAYE and NI requirements were properly applied.

- 4.11 We randomly tested four staff members from the December 2022 payroll and confirmed that their salaries were paid as approved. It was also confirmed by the Technical Accountant that no allowances were paid to members.
- 4.12 Payroll is outsourced to an external provider, Midland, who are responsible for the calculations relating to PAYE and NI but a member of the TRDC payroll department sign off all payroll certificates after checking the amounts on a monthly basis.

H. Asset and Investment Registers: Asset and investment registers were complete and accurate and properly maintained.

- 4.13 We identified that the Asset and Investment Registers have been reviewed and approved on an annual basis, but we were advised that these are not presented to the Joint Committee as individual items but fall under the wider Annual Governance Statement.
- 4.14 The Technical Accountant maintains the Asset and Investment Registers. We would issue an **Advisory Action** that the Asset Register, which is mainly for items kept at the Crematorium, is maintained by a member of the Crematorium staff with the Technical Accountant reviewing it annually as best practice.

I.Bank Reconciliations: Periodic and year-end bank account reconciliations were properly carried out.

- 4.15 We confirmed that monthly bank account reconciliations were completed between the cashbook and bank statement. We reviewed the 2022/23 year-end bank reconciliation and noted that there was a difference of £4,391.00 relating to income that had not yet appeared on the bank statement. This amount was accounted for in the following month, April 2023.
- 4.16 It should be noted that within the limited audit budget, we have not conducted a full reperformance of any bank reconciliations although the Technical Accountant walked through the process that he would conduct each month.

J. Year-End Procedures: Accounting statements prepared during the year were prepared on the correct accounting basis, agreed to the cash book, were supported by an adequate audit trail from underlying records and, where appropriate, debtors and creditors were properly recorded.

- 4.17 We confirmed that the accounting records are prepared using the accruals accounting basis. Our work included a review of the cashbook, income, and expenditure during the year. This provided a good audit trail through to the final accounts where end of year debtors and creditors are included.
- 4.18 We also viewed the Creditors and Debtors spreadsheet and found them to be adequately recorded and completed. We were advised that a new system, Epitaph, was implemented in mid-April 2023 which has allowed the process to move from manual accounting to digital, hence becoming more efficient and allowing the process of a clear audit trail being followed mainly in relation to chasing debtors.

Assurance Level	Definition
Substantial	A sound system of governance, risk management and control exists, with internal controls operating effectively and being consistently applied to support the achievement of objectives in the area audited.
Reasonable	There is a generally sound system of governance, risk management and control in place. Some issues, non-compliance or scope for improvement were identified which may put at risk the achievement of objectives in the area audited.
Limited	Significant gaps, weaknesses or non-compliance were identified. Improvement is required to the system of governance, risk management and control to effectively manage risks to the achievement of objectives in the area audited.
Νο	Immediate action is required to address fundamental gaps, weaknesses or non-compliance identified. The system of governance, risk management and control is inadequate to effectively manage risks to the achievement of objectives in the area audited.

Prio	rity Level	Definition						
Corporate	Critical	Audit findings which, in the present state, represent a serious risk to the organisation as a whole, i.e., reputation, financial resources and / or compliance with regulations. Management action to implement the appropriate controls is required immediately.						
	High	Audit findings indicate a serious weakness or breakdown in control environment, which, if untreated by management intervention, is highly likely to put achievement of core service objectives at risk. Remedial action is required urgently.						
Service	Medium	Audit findings which, if not treated by appropriate management action, are likely to put achievement of some of the core service objectives at risk. Remedial action is required in a timely manner.						
	Low	Audit findings indicate opportunities to implement good or best practice, which, if adopted, will enhance the control environment. The appropriate solution should be implemented as soon as is practically possible.						

WEST HERTS CREMATORIUM – AUDIT ACTION PLAN – UPDATED December 2023

(The shaded items have been completed)

	Finding	Auditor's Recommendation	Ir	nplementation
	Description		By whom	By when / Comments
	Internal Audit findings – July 2021:			
1.	 B. The body's financial regulations The Financial Procedure Rules were last updated in December 2011. Following a number of service developments, changes following the retirement of the previous Accountant and the introduction of a new accounting system and accounting arrangements following the transfer of Finance resource to Three Rivers District Council in October 2019 the Rules are now out-of-date. <u>Associated Risk</u> Policy and procedures not in place or out of date may lead to poor working practices. This could lead to inappropriate or fraudulent activity resulting in financial loss or reputational damage. 	Procedure Rules are reviewed and updated to incorporate all current procedures and systems in place. b) Following the review, they should be	Agreed: Yes Responsible Officer: Stephen Farrer– Assistant Finance Manager (TRDC) Treasurer/ Surveyor/ Manager	Action to be taken: The Treasurer to the Joint Committee has decided that this work will be undertaken upon the signing of the new lead authority legal agreement. This should therefore be completed during the 2023/24 Financial year.

Normal	1			
Prob Prob<				
Image Image <t< th=""><th></th><th></th><th></th><th></th></t<>				
Number				
Image: state Image: state<				
Non- Non-				
Image Image <t< td=""><td></td><td></td><td></td><td></td></t<>				
Image Image <t< td=""><td></td><td></td><td></td><td></td></t<>				
Image: state				
Import Import<				
Image Image <th< td=""><td></td><td></td><td></td><td>+</td></th<>				+
Image: state				
Image: state				
Prior Prior Prior <				
Image Image <t< td=""><td></td><td></td><td></td><td></td></t<>				
Image: sector Sector <th< td=""><td></td><td></td><td></td><td>+</td></th<>				+
Normal Normal<				
Same Same <th< td=""><td></td><td></td><td></td><td></td></th<>				
Image Manual of all of a				
Normalization Normalinstation Normalization Normal				+
Participant				+
Description Description <thdescription< th=""> <thdescription< th=""></thdescription<></thdescription<>				+
Normal Problem Normal				+
Network Note National Name No. No. No. No. No.				+
Normal Normal<				+
Image Image <t< td=""><td></td><td></td><td></td><td>+</td></t<>				+
Image Image <t< td=""><td></td><td></td><td></td><td>+</td></t<>				+
Image Image <t< td=""><td></td><td></td><td></td><td>+</td></t<>				+
Image: Problem and	Yaboo	ig on Yaboo		
Image Image <th< td=""><td>ass email to check new contra</td><td>wid Bass email to check new</td><td>check new contr</td><td>ntract figures</td></th<>	ass email to check new contra	wid Bass email to check new	check new contr	ntract figures
Nor Stay Stay <th< td=""><td>1</td><td></td><td></td><td></td></th<>	1			
Image Image <t< td=""><td></td><td></td><td></td><td></td></t<>				
Image: Sector				
Numerical protect International protect <th< td=""><td></td><td></td><td></td><td></td></th<>				
Procession Process				
Image: Probability Image:	Check environmental for cost	hby - Check environmental	onmental for cos	osts
Normal 1.0 1.0 1.0 0.00 <th< td=""><td></td><td></td><td></td><td></td></th<>				
Network <				
Note				
Image				
Model Vice Vice </td <td></td> <td></td> <td></td> <td></td>				
bit bit< bit bit <th< td=""><td></td><td></td><td></td><td>+</td></th<>				+
1.10 Standard 1.10 1.20				
No. No. <td></td> <td></td> <td></td> <td></td>				
CFAR Contract-fer-magnetic support Control Cont				+
CFAR Contract-fer-magnetic support Control Cont				+
Image: Section of the sectin of the section of the section				
Matrix State <				<u>+</u>
4.010 Jum Polymens 2.05 2.04 0.00				
Image: shore showing in the shore sho				+
$ \ \ \ \ \ \ \ \ \ \ \ \ \ $				+
Image: Second				
23.08 Machemace Expanse 30.00 5.88 17.50				+
101.78 Ore automise - skipy Redurge 108.50 £.17 10.80 1.41.00 144.70 148.20 158.20 158.20 166.33 177.44 177.70 177.89 178.20 178.20 13.80 Nor-redunational VAT orewone Expending 250.00 </td <td></td> <td></td> <td></td> <td>+</td>				+
13.08 Non-eclamable VAT on Renume Expenditure 111.08 86.86 140.00 144.00 144.20 142.20 147.20 147.40 <th< td=""><td></td><td></td><td></td><td></td></th<>				
28.000 Return Constance 28.000				+
$ \begin{array}{ c c c c c c c c c c c c c c c c c c c$				+
Image: State Image: State<				
Image: Second secon				+
$ \begin{array}{ c c c c c c c c c c c c c c c c c c c$				
$ \begin{array}{ c c c c c c c c c c c c c c c c c c c$				
$ \begin{vmatrix} \mathbf{n} \\ \mathbf{n}$				+
$ \begin{array}{ c c c c c c c c c c c c c c c c c c c$				+
252.03 Loan Interst/Repayment Image: Seles Sele				+
0 Business Rates 0 0 150,000 15				
0 Less Baises Rates Growth 0 0 0 0 7BC 0				
0 Hosting Fee - TRDC 0				+
				+
				+

Appendix A2	WEST HERTS CREMATORIUM JOINT COMMITTEE															
	BUDGET WORKING SHEETS - 2023/24		2023/24				00007/00									
2022/23 Actual		Original Budget	Actual to 31st Oct	Revised Budget	2024/25 Budget	Comments	2025/26 Budget	2026/27 Budget	2027/28 Budget	2028/29 Budget	2029/30 Budget	2030/31 Budget	2031/32 Budget	2032/33 Budget	2033/34 Budget	
£		£	£	£	£											
				Current:												
	INCOME	900	900	900			979	1,008	1,038	1,069	1,101	1,134	1,168	1,203	1,140	
(2,425,459)	Cremations	(1,957,500)	(1,224,691)	(2,000,000)	(2,092,090)	Assume fee stays at £900 for 2024/25	(2,210,823)	(2,334,797)	(2,464,220)	(2,599,306)	(2,677,286)	(2,757,604)	(2,840,332)	(2,925,542)	(2,925,542)	
(7,352)	Income under abatement sharing scheme	(4,500)	0	(4,500)	(4,500)		(4,500)	(4,500)	(4,500)	(4,500)	(4,500)	(4,500)	(4,500)	(4,500)	(4,500)	
(128,426)	Trees, Shrubs, Roses and Garden Seats	(86,625)	(88,531)	(150,000)	(115,875)		(122,534)	(129,488)	(136,749)	(144,330)	(152,242)	(156,809)	(161,513)	(166,359)	(171,349)	
				(3,000)												
(3,160)	Garden Memorial and Bulb Scheme	(2,363)	(1,684)	(3,000)	(2,318)		(2,451)	(2,590)	(2,735)	(2,887)	(3,045)	(3,136)	(3,230)	(3,327)	(3,427)	
(7,393)	Package, Postage and Receiving of Ashes	(4,725)	(4,385)	(6,000)	(4,635)		(4,901)	(5,180)	(5,470)	(5,773)	(6,090)	(6,272)	(6,461)	(6,654)	(6,854)	
(30,808)	Plaques	(19,688)	(13,592)	(25,000)	(19,313)		(20,422)	(21,581)	(22,792)	(24,055)	(25,374)	(26,135)	(26,919)	(27,726)	(28,558)	
0	Café	0	0	0	0		0	0	0	0	0	0	0	0	0	
(05.750)		(11.100)	(07.004)	(50.000)	(00.005)		(40.045)	(42,462)	(45.502)	(49,440)	(50.747)	(50.070)	(52.020)	(55.452)	(57.446)	
(05,758)	Miscellaneous Income	(44,100)		(50,000)	(38,625)		(40,845)	(43, 163)	(45,583)	(48,110)	(50,747)	(52,270)	(53,838)	(55,453)	(57,116)	
(16,627)	Investment Income	(12,500)	(25,172)	(44,000)	(40,000)		(35,000)	(33,000)	(31,000)	(31,000)	(31,000)	(31,000)	(31,000)	(31,000)	(31,000)	
(29.454)	Memorial Writing	(19,688)	(20,453)	(35,000)	(27,038)		(28,591)	(30,214)	(31,908)	(33,677)	(35,523)	(36,589)	(37,686)	(38,817)	(39,982)	
		,	,	,			(55,517)	(58,668)	(61,958)	(65,392)	(68,977)	(71,046)	(73,177)	(75,373)	(77,634)	
	Web Casting (Yaboo)	(45,000)	(41,069)	(70,000)												
(2,775,429)	TOTAL INCOME	(2,196,688)	(1,447,379)	(2,387,500)	(2,396,893)		(2,525,584)	(2,663,180)	(2,806,914)	(2,959,030)	(3,054,782)	(3,145,361)	(3,238,657)	(3,334,751)	(3,345,963)	
			(170.044)											((212.27)	
(202,865)	SURPLUS (-) / DEFICIT	106,632	(479,611)	292,093	(20,190)		(1,217)	20,974	(114,479)	(70,776)	967,875	(16,668)	(332,247)	(368,893)	(318,873)	
150,000	DEBIT: Transfers to Earmarked Reserves in year															
	Transfer to Renewal and Repairs Fund															
0	CREDIT: Application of Earmarked Reserves in year															
	Application of Renewal and Repairs Fund															
(180,443)	Depreciation	(194,803)		(194,803)	(194,803)		(194,803)	(194,803)	(194,803)	(194,803)	(194,803)	(194,803)	(194,803)	(194,803)	(194,803)	
				97.290			(196.020)		(309.282)					(563,696)	(513,676)	
(233,308)	NET SURPLUS (-) / DEFICIT FOR YEAR	(88,171)		97,290	(214,993)		(196,020)	(173,829)	(309,282)	(265,579)	773,072	(211,471)	(527,050)	(563,696)	(513,676)	
	SURPLUS / RESERVES ACCOUNT															
(300,000)		(300,000)		(300,000)			(300,000)	(300,000)	(300,000)	(300,000)	(300,000)	(300,000)	(300,000)	(300,000)	(300,000)	
(1,737,026)	- Renewal and Repairs Fund	(1,970,334)		(1,970,334)			(2,088,036)	(2,284,056)	(2,457,885)	(2,767,167)	(3,032,746)	(2,259,674)	(2,471,144)	(2,998,194)	(3,561,891)	
(2,037,026)		(2,270,334)		(2,270,334)	(2,173,044)		(2,388,036)	(2,584,056)	(2,757,885)	(3,067,167)	(3,332,746)	(2,559,674)	(2,771,144)	(3,298,194)	(3,861,891)	
0	Add Surplus(-)/Deduct Deficit to Revenue Acct															
(233,308)	Add Surplus(-)/Deduct Deficit to R&R Fund(-)	(88,171)		97,290	(214,993)		(196,020)	(173,829)	(309,282)	(265,579)	773,072	(211,471)	(527,050)	(563,696)	(513,676)	
(2,270,334)	Balance c/f 31st March	(2,358,505)		(2,173,044)	(2,388,036)		(2,584,056)	(2,757,885)	(3,067,167)	(3,332,746)	(2,559,674)	(2,771,144)	(3,298,194)	(3,861,891)	(4,375,566)	
	Special Items:															
	Surveyor's items:															
	2023/24 Items															
	Refurbish crematory staff room and toilets				25,000											
	Replace mortar infill to all pantile roof verges				3,500 2,250											
σ	Repair and provide non-slip finish to yard staircase CCTV survey of complete drainage system				5,000											
ച്	Provide LV main distribution drawing and survey				3,000											
တ	Investigate and repair cracking to concrete cloister beams Clean and repair all external paving				6,000											
P	Repair and re-finish timber soffit to cloisters				2,750							+ +				
30					60,000											
													+			
					0											

Append	liz Λ3														
	FHERTS CREMATORIUM JOINT COMMITTEE														
B	UDGET WORKING SHEETS - 2023/24														
		2023/24 Budget £	2023/24 Actuals	Revised Budget	Comments	2024/25 Budget	2025/26 Budget	2026/27 Budget	2027/28 Budget	2028/29 Budget	2029/30 Budget	2030/31 Budget	2031/32 Budget	2032/33 Budget	2033/34 Budget
		£	£	£											
REV	<u>ENUE ACCOUNT</u>				Inflation rate										
EXP	ENDITURE				3%	3%	3%	3%	3%	3%	3%	3%	3%	3%	3%
	-						0	0	0	0	0	0	0	0	0
	loyees es - Organists	0		0	No allowance and assumed recorded music		0		0	0	0	0	0	0	
	laries - Manager and Staff	216,000		100,000	Assume extra hires in 24/25	230,000	236,900	244,007	251,327	258,867	266,633	274,632	0 282,871	291,357	300,098
	laries - Clerk, Surveyor and Treasurer	0	0	0	Costs covered by original site	0	230,900	0	0	0	0	0	0	0	0
Re	cruitment - Advertising and expenses	0	0	0	Done via TRDC/WBC HR	0	0	0	0	0	0	0	0	0	0
	aining	0	0	0	Covered through current site expenditure	0	0	0	0	0	0	0	0	0	0
Prem															
	pairs and Maintenance - Buildings and Grounds Managers Items - Buildings	0	17	250	Small Items - Pigeon Spikes	15,000	15,450	15,914	16,391	16,883	17,389	17,911	18,448	19,002	19,572
	Managers rems - Dailaings			200		10,000	10,400	10,014	10,001	10,000	11,003	11,011	10,440	13,002	13,072
1	Managers Items - Grounds	0	254	1,000		20,000	20,600	21,218	21,855	22,510	23,185	23,881	24,597	25,335	26,095
	Surveyors Items - Buildings	0	0	0	Increase going forward for LSH planned maintenance	15,000	15,450	15,914	16,391	16,883	17,389	17,911	18,448	19,002	19,572
Re	pairs and Maintenance - Buildings and Grounds														
	Special Items:	0	0	0											
Pre	evious year's items														
Pa	yments against Earmarked Reserves in year														
Re	pairs and Maintenance - Special Items														
	22/23 Surveyor's Items (see list below)	0	0	0											
202	23/24 Surveyor's Items (see list below)	0	0	0		88,200	39,500 0	36,900 0	39,650 0	124,200 0	68,740	68,740	0 68,740 0	68,740	68,740
202	22/23 Manager's Items (see list below)	0	0	0											
202	23/24 Manager's Items (see list below)	0	0	0											
Co	ntractual Maintenance														
	Contractual Maintenace	0	4,259	5,000	Fire Guard/Facultatieve/Orion	10,000	10,300 0	10,609 0	10,927 0	11,255 0	11,593 0	11,941	0 12,299 0	12,668	13,048
(Contractual Cremator Maintenance	0	509	1,000		35,000	36,050	37,132	38,245	39, 393	40,575	41,792	43,046	44,337	45,667
Ga	IS International	120,000	0	50,000		100,000	103,000	106,090	109,273	112,551	115,927	119,405	122,987	126,677	130,477
	ectricity	50,000	0	25,000		50,000	51,500	53,045	54,636	56,275	57,964	59,703	61,494	63,339	65,239
Wa	ajal	25,000	0	12,500		20,000	20,600	21,218	21,855	22,510	23,185	23,881	24,597	25,335	26,095
Clé	aning and Refuse Removal	31,500	232	16,000		32,500	33,475	34,479	35,514	36,579	37,676	38,807	39,971	41,170	42,405
En	Ronmental Monitoring	1,607	0	1,607		2,750	2,833	2,917	3,005	3,095	3,188	3,284	3,382	3,484	3,588
	W Hide and Services														
Fu	miture, Fittings and Equipment	0	282	1,000		2,500	2,575	2,652	2,732	2,814	2,898	2,985	3,075	3,167	3,262
Pro	otective Clothing and Uniforms	0	0	0	Funded from Current site budget	0	0	0	0	0	0	0	0	0	0
	nting and Stationery	0	275	1,000		2,500	2,575	2,652	2,732	2,814	2,898	2,985	3,075	3,167	
	stages	0	0 440	0 1,000		2,500	2,575	2,652	2,732	2,814	2,898	2,985	3,075	3,167	
	lephones boo	0	6,104	12,000		15,000	15,450	15,914	16,391	16,883	2,898	2,985	18,448	19,002	
			-,	,			,				,	,			
Dri	inking water	0	0	0		6,000	6,180	6,365	6,556	6,753	6,956	7,164	7,379	7,601	7,829
Ins	urances	0	0	0	Included in current site	0	0	0	0	0	0	0	0	0	0
Re	membrance Services	0	0	0		0	0	0	0	0	0	0	0	0	0
Fee	es - Medical Referees	0	0	0		0	0	0	0	0	0	0	0	0	0
							-								
	nsultancy Fees - management support	0	U	U		0	0	0	0	0	0	0	0	0	0
	emorialisation etc					5 000	0	0	0	0	0	0	0	0	0
	Plaques Urns / Polytainers	0	0	0		5,000 2,500	5,150 2,575	5,305	5,464	5,628 2,814	5,796 2,898	5,970 2,985	6,149 3,075	6,334 3,167	
	Memorial Writing						2,0,0				2,000	2,000		3,.37	
+++	- Book of Remembrance	0	0												
}	- Cards and Booklets	0	0	25,000		10,000	10,300	10,609	10,927	11,255	11,593	11,941	12,299	12,668	13,048
1	- Service/Hymn Books	0	0	0											
Mis	scellaneous Expenses	0	46	250		10,000	10,300	10,609	10,927	11,255	11,593	11,941	12,299	12,668	13,048
	n-reclaimable VAT on Revenue Expenditure	29,000	1,327	15,000		29,000	31,000	31,000	31,000	31,000	32,000	32,000	33,000	33,000	33,000
Re	turn to Constituent Councils	50,000	0	0	£50K not payable anymore	0	0	0	0	0	0	0	0	0	0
Capi	tal Financing														
Loa	an Repayment Principle	300,000	(252,037)	300,000	£300,000 Principle currently accrued over 2 years	300,000	300,000	300,000	300,000	300,000	300,000	300,000	300,000	300,000	300,000
Lo	an Repayment Interst	332,107	332,107	332,107	1st Interest Payment of £332,107 from June '23	327,595	330,302	328,498	328,498	329,400	327,595	327,595	330,302	329,400	328,498
	rect Revenue Financing:	,												,	
	her Capital Projects:	0	0	0		25,000	25,000	25,000	25,000	50,000	50,000	50,000	50,000	50,000	50,000
	New Crematorium Facility	0	761,972	1,216,000		300,000	0	0	0	0	0	0	0	0	0
	Previous years' items	0	0	0											
	n-reclaimable VAT on Capital projects	0	0	100,000		40,000	5,000	5,000	5,000	10,000	10,000	10,000	10,000	10,000	
	preciation	216,000	0	216,000	Entirested Amount	216,000	216,000	216,000	216,000	216,000	216,000	216,000	216,000	216,000	
	siness Rates ss Business Rates Growth			130,000	Estimated Amount TBC	130,000	130,000	130,000	130,000	130,000	130,000	130,000	130,000	130,000	130,000
	ss Business Rates Growth sting Fee - Dacorum	0	0	50,000		0	0	60,000	60,000	60,000	60,000	60,000	60,000	60,000	60,000
	AL EXPENDITURE	1,371,214	855,786	2,611,714		2,044,545	1,683,215	1,757,003 Page 3	1,778,491	1,913,243	1,876,858	1,897,333	1,922,130	1,942,951	

2023/24	2023/24	Revised		2024/25	2025/26	2026/27	2027/28	2028/29	2029/30	2030/31	2031/32	2032/33	2033/34
	Actuals	Budget	Comments	Budget									Budget
£	£	£											
900	900	900	Increase adult cremation fee to:	950	979	1,008	1,038	1,069	1,101	1,134	1,168	1,203	1,140
(1,053,000)	(101,739)	(600,000)	Assume fee stays at £900 for 2024/25	(1,141,140)	(1,205,903)	(1,273,526)	(1,344,120)	(1,417,803)	(1,460,338)	(1,504,148)	(1,549,272)	(1,595,750)	(1,595,750)
300,000	0	0		0	0	0	0	0	0	0	0	0	0
0	0	0		(2,500)	(2,500)	(2,500)	(2,500)	(2,500)	(2,500)	(2,500)	(2,500)	(2,500)	(2,500)
0	0	0		40,000	41,200	42,436	43,709	45,020	46,371	47,762	49, 195	50,671	52,191
0	0	0		(2,000)	(2,060) 0	(2,122) 0	0 (2,185) (0 (2,251) 0	(2,319) 0	(2,388)	0 (2,460) 0	(2,534)	(2,610)
0	0	0		(2,000)	(2,060) 0	(2,122) 0	0 (2,185) 0	0 (2,251) 0	(2,319) 0	(2,388)	0 (2,460) 0	(2,534)	(2,610)
0	0	0		(10,000)	(10,300) 0	(10,609) 0	0 (10,927) 0	0 (11,255) 0	(11,593) 0	(11,941)	0 (12,299) 0	(12,668)	(13,048)
0	0	0		0	0	0	0	0	0	0	0	0	0
0	0	0		(5,000)	(5,150) 0	(5,305) 0	0 (5,464) (0 (5,628) 0	(5,796) 0	(5,970)	0 (6,149) 0	(6,334)	(6,524)
0	0	0	Included in Current site figures	0	0	0	0	0	0	0	0	0	0
0	0	0		(20,000)	(20,600) 0	(21,218) 0	0 (21,855) 0	0 (22,510) 0	(23,185) 0	(23,881)	0 (24,597) 0	(25, 335)	(26,095)
0	(5,984)	(30,000)		(30,000)	(30,900) 0	(31,827) 0	(32,782)	0 (33,765) 0	(34,778) 0	(35,822)	0 (36,896) 0	(38,003)	(39, 143)
30,000	0	0		0	0	0	0	0	0	0	0	0	0
(723,000)	(107,723)	(630,000)		(1,172,640)	(1,238,273)	(1,306,792)	(1,378,309)	(1,452,943)	(1,496,456)	(1,541,275)	(1,587,438)	(1,634,987)	(1,636,089)
648,214	748,063	1,981,714		871,905	444,941	450,211	400,182	460,300	380,401	356,058	334,692	307,964	328,335
		(150,000)											
	0												(216,000)
432,214	748,063	1,615,714		655,905	228,941	234,211	184,182	244,300	164,401	140,058	118,692	91,964	112,335
	900 (1,053,000) 300,000 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0	Budget Actuals £ £ 900 900 (1.053,000) (101,738) 300,000 0 0 0	Budget Actuals Budget £ £ £ 900 900 900 (1,053,000) (101,739) (600,000) 300,000 0 0 0 0 0 0 1 0 0 0 0 1 0 0 0 0 1 0 0 0 0 1 0 0 0 0 1 0 0 0 0 1 0 0 0 0 1 0 0 0 0 1 0 0 0 0 1 0 0 0 0 1 0 0 0 0 1 0 0 0 0 1 0 0 0 0 1 0 0 0 0 1	Budget Actuals Budget Comments £ £ £ £ 1 900 900 900 1ncrease adult cremation fee to: (1.053,000) (101,739) (600,000) Assume fee stays at £900 for 2024/25 300,000 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 10 0 0 0 0 10	Budget Actuals Budget Budget £ £ £ 6 6 900 900 900 Increase adult cremation fee fo: 6 9 1005 1(1013)9 (600,000) Assume fee stays at £900 for 2024/25 1 1 1 300,000 0 0 0 1 1 1 1 300,000 0 0 0 1 1 1 1 1 300,000 0 0 0 0 1 1 1 1 1 300,000 0 0 0 0 1	Budget Actuals Budget Comments Budget Bud	Bedget Actas Budget Comments Budget Budget Budget 1	Note Adday Budget Adday Budget Budget Budget Budget Budget 0 <th>Return Return Budget Budget<</th> <th>Return Return Buder <</th> <th>Normal Bade <</th> <th>Base Base <t< th=""><th>Base Lense Concert Reader Reader<!--</th--></th></t<></th>	Return Return Budget Budget<	Return Return Buder <	Normal Bade <	Base Base <t< th=""><th>Base Lense Concert Reader Reader<!--</th--></th></t<>	Base Lense Concert Reader Reader </th

		Appendix A1	VEST HERTS CREMATORIUM JOINT COMMITTEE														
		N			2023/24												+
Code: Main	Sub Detail	2022/23 Actual £	BUDGET 2022/23 - 2032/33 SUMMARY	Original Budget £	Actual to 31st Oct £	Revised Budget £	Comments	2024/25 Budget	2025/26 Budget	2026/27 Budget	2027/28 Budget	2028/29 Budget	2029/30 Budget	2030/31 Budget	2031/32 Budget	2032/33 Budget	203 But
			REVENUE ACCOUNT		Inflation rate			Inflation rate	Inflation rate	Inflation rate	Inflation rate	Inflation rate					
			EXPENDITURE		3%			3%	3%	3%	3%	3%	3%	3%	3%	3%	
			Employees														
	G102	82,673	Fees - Organists	81,900	36,049	78,000		80,000	82,400	84,872	87,418	90,041	92,742	95,524	98,390	101,342	
	105001	553,236	Salaries - Manager and Staff	772,500	320,384			805,500	829,665	854,555	880,192	906,597	933,795	961,809	990,663	1,020,383	
G	105002	15,663	Salaries - Clerk, Surveyor and Treasurer	15,750	6,644	16,000		22,000	22,660	23,340	24,040	24,761	25,504	26,269	27,057	27,869	
	G107	0	Recruitment - Advertising and expenses	0	0	0 0		0	0	0	0	0	0	0	0	0	-
	G108	481	Training	500	0	750		750	773	796	820	844	869	896	922	950	
			Premises Repairs and Maintenance - Buildings and Grounds														
	G210	21,804	Managers Items - Buildings	27,300	7,005	27,750		43,000	44,290	45,619	46,987	48,397	49,849	51,344	52,885	54,471	
	G213 G211	24,939 16,152	Managers Items - Grounds Surveyors Items - Buildings	31,500 26,250	9,899 7493			52,500	54,075 43,260	55,697 44,558	57,368 45,895	59,089 47,271	60,862 48,690	62,688 50,150	64,568 51,655	66,505 53,204	
	0211	10,132		20,200		20,200		12,000	10,200		10,000	,	10,000		01,000	00,201	<u> </u>
			Repairs and Maintenance - Buildings and Grounds Special Items:														
		38,948	Previous year's items		8,331	1											
			Payments against Earmarked Reserves in year														
			Repairs and Maintenance - Special Items														
		21,200	Surveyor's Items	60,000	30,456	60,000		196,200	99,500	98,700	103,304	189,764	136,271	138,296	140,383	142,532	
		0	Contractual Maintenance														
	G215 215003	31,339 120,390	Contractual Maintenance Contractual Cremator Maintenance	50,000 150,000	48,098	1 1		67,000 185,000	69,010 186,050	71,080	73,213	75,409 189,393	77,671	80,002 191,792	82,402 193,046	84,874 194,337	
	G217	77,991	Gas	360,000	108,734			270,000	253,000	260,590		276,460	284,754	293,296	302,095	311,158	
	G217	102,451	Electricity	150,000	40,882			140,000	111,500	114,845	118,290	121,839	125,494	129,259	133,137	137,131	-
	G221	23,420	Water	50,000	6,363	25,000		33,000	33,990	35,010	36,060	37,142	38,256	39,404	40,586	41,803	
	G226	25,910	Cleaning and Refuse Removal	63,000	14,899	47,500		65,000	66,950	68,959	71,027	73,158	75,353	77,613	79,942	82,340	
	G229	0	Environmental Monitoring	3,214	2,303	4,107		5,500	5,665	5,835	6,010	6,190	6,376	6,567	6,764	6,967	
			Supplies and Services														
	G342	1,199	Furniture, Fittings and Equipment	1,575	7,729	9,000		10,750	11,073	11,405	11,747	12,099	12,462	12,836	13,221	13,618	-
	G349	6,153	Protective Clothing and Uniforms	8,400	5,870	8,400		8,750	9,013	9,283	9,561	9,848	10,144	10,448	10,761	11,084	+
	634 9 Can Can Can Can Can Can Can Can Can Can	6,710	Printing and Stationery	8,400	5,628	9,400		11,250	11,588	11,935	12,293	12,662	13,042	13,433	13,836	14,251	1
	G3 AD	3,784	Postages	5,513	2,043			8,250	8,498	8,752	9,015	9,285	9,564	9,851	10,146	10,451	
	းမာ _{G2} မှာ	7,697	Telephones	7,350	4,934 32,266			10,000	10,300 15,450	10,609 15,914	10,927 16,391	11,255 16,883	11,593 17,389	11,941 17,911	12,299 18,448	12,668 19,002	
	G2 10 - G360	48,000 2,013	Yaboo Drinking water	52,500 2,310	32,200			12,200	12,566	12,943	13,331	13,731	14,143	14,567	15,004	15,455	
	G362	31,070	Insurances	42,000	0	42,000		43,250	44,548	45,884	47,260	48,678	50,139	51,643	53,192	54,788	
	G363	1,116		3,000	639			3,000	3,090	3,183		3,377	3,478	3,582	3,690	3,800	<u> </u>
			Remembrance Services														<u> </u>
	G364	56,945	Fees - Medical Referees	0	26,641			50,000	51,500	53,045		56,275	57,964	59,703	61,494	63,339	
G	364002	67,849	Consultancy Fees - management support	10,000	55,892	60,000		10,000	2,000	2,060	2,122	2,185	2,251	2,319	2,388	2,460	
			Memorialisation etc														
	365001 365002	28,704 4,916	Plaques Urns / Polytainers	26,250	14,157 3,440			20,500 8,700	21,115 8,961	21,748 9,230	22,401 9,507	23,073 9,792	23,765 10,086	24,478	25,212 10,700	25,969 11,021	
-		.,	Memorial Writing	_,	-,	.,				.,			,				
	366001)	- Book of Remembrance														
	366002	10,000	- Cards and Booklets	17,000	0	35,000		20,500	21,115	21,748	22,401	23,073	23,765	24,478	25,212	25,969	
	366002	/	- Service/Hymn Books														<u> </u>
	G367 G368	23,975 101,788	Miscellaneous Expenses	26,250 136,500	9,431 5,113			28,000	28,840	29,705	30,596 153,528	31,514 158,134	32,460 162,878	33,433 167,764	34,436	35,470 177,981	
	G368 G369	101,788	Other Authorities - Salary Recharges Non-reclaimable VAT on Revenue Expenditure	136,500	82,192			140,500	144,715	149,056		193,073	198,935	203,944	210,102	215,415	
	G490	250,000	Return to Constituent Councils	300,000	0	250,000		0	250,000	250,000	250,000	0	0	250,000	250,000	250,000	-
G	580005	0	Write Offs	0	315	i 0											
			Capital Financing														-
	G470	252.027	Loan Repayment Principle	300,000	(252,037)			300,000	300,000	300,000		300,000	300,000	300,000	300,000	300,000	
		252,037	Loan Repayment Interest Direct Revenue Financing:	332,107	332,107	332,107		327,595	330,302	328,498	328,498	329,400 500,000	327,595	327,595	330,302	329,400	
G	471017	0	Other Capital Projects:	0	0	0 0		25,000	25,000	25,000		50,000	50,000	50,000	50,000	50,000	
		0	New Facility Planning					0	0	0	0	0	0	0	0	0	
		208,483	New Crematorium Facility	0	761,972	1,216,000		300,000	0	0	0	0	0	0	0	0	+
																	1
			Previous years' items	0	0	0 0		0	0	0	0	0	0	0	0	0	
	001	0 180,443	Non-reclaimable VAT on Capital projects Depreciation	0 410,803	0	0 100,000 0 410,803		40,000	25,000 410,803	25,000 410,803		30,000 410,803	110,000 410,803	310,000 410,803	30,000 410,803	30,000 410,803	
		0	Business Rates	0	0	280,000		280,000	280,000	280,000		280,000	280,000	280,000	280,000	280,000	+
		0	Less Business Rates Growth	0	0	0 0		0	0	0	0	0	0	0	0	0	
		0	Hosting Fee	0	0	50,000	Hosting Fees for 2 years repaid over 10	0	0	120,000	120,000	120,000	120,000	120,000	120,000	120,000	\perp
		2,682,564	TOTAL EXPENDITURE	3,674,534	1,824,063	5,291,307		4,421,248	4,207,582	4,441,157	4,470,926	4,801,497	5,899,515	5,026,026	4,828,540	4,908,809	

2033/34 Budget
104,382
28,705
0
979
56,105
68,501
54,800
144,746
87,420 195,667
320,493
141,245
43,058
84,810
7,176
14,026
11,417
14,679
10,764 13,048
19,572
15,918
56,431
3,914
65,239
2,534
00.740
26,748 11,352
26,748
36,534
183,321 220,887
250,000
300,000 328,498
100,000
50,000
0
0
0
30,000 410,803
280,000
0 120,000
4,991,513

	Appendix A1															
		WEST HERTS CREMATORIUM JOINT COMMITTEE														
		BUDGET 2022/23 - 2032/33		2023/24												
e:	2022/23	SUMMARY	Original	Actual to	Revised		2024/25	2025/26	2026/27	2027/28	2028/29	2029/30	2030/31	2031/32	2032/33	2033/34
Sub Detail	Actual		Budget £	31st Oct £	Budget	Comments	Budget	Budget								
	£		L	L	L											
		INCOME			900	Increase adult cremation fee to:	950 0	979 0	1,008 0	1,038 0	1.069 0	1,101 0	1,134 0	1,168 0	1,203	1,1
C 80	(2,000,000)		(3,010,500)	(1,326,430)	(2,600,000)	Assume fee stays at £900 for 2024/25	(3,233,230)	(3,416,726)	(3,608,322)	(3,808,339)	(4,017,110)	(4,137,623)	(4,261,752)	(4,389,604)	(4,521,292)	(4,521,2
	(7,352)	Income under abatement sharing scheme	(4,500)	0	(4,500)		(7,000)	(7,000)	(7,000)	(7,000)	(7,000)	(7,000)	(7,000)	(7,000)	(7,000)	(7,0
	(128,426)	Trees, Shrubs, Roses and Garden Seats	(86,625)	(88,531)	(150,000)		(75,875)	(81,334)	(87,052)	(93,040)	(99,309)	(105,871)	(109,047)	(112,318)	(115,688)	(119,1
	(3,160)	Garden Memorial and Bulb Scheme	(2,363)	(1,684)	(3,000)		(4,318)	(4,511)	(4,712)	(4,920)	(5,138)	(5,363)	(5,524)	(5,690)	(5,861)	(6,0
	(7,393)	Package, Postage and Receiving of Ashes	(4,725)	(4,385)	(6,000)		(6,635)	(6,961)	(7,301)	(7,655)	(8,024)	(8,408)	(8,660)	(8,920)	(9,188)	(9,4
	(30,808)	Plaques	(19,688)	(13,592)	(25,000)		(29,313)	(30,722)	(32,190)	(33,719)	(35,310)	(36,966)	(38,075)	(39,218)	(40,394)	(41,6
	0	Café	0	0	0		0	0	0	0	0	0	0	0	0	
	(65,758)	Miscellaneous Income	(44,100)	(27,801)	(50,000)		(43,625)	(45,995)	(48,467)	(51,047)	(53,737)	(56,544)	(58,240)	(59,987)	(61,787)	(63,6
	(16,627)	Investment Income	(12,500)	(25,172)	(44,000)		(40,000)	(35,000)	(33,000)	(31,000)	(31,000)	(31,000)	(31,000)	(31,000)	(31,000)	(31,0
	(29,454)	Memorial Writing	(19,688)	(20,453)	(35,000)		(47,038)	(49,191)	(51,432)	(53,763)	(56,187)	(58,709)	(60,470)	(62,284)	(64,152)	(66,0
	(60,992)	Web Casting (Yaboo)	(45,000)	(47,052)	(100,000)		(82,500)	(86,417)	(90,495)	(94,739)	(99,157)	(103,755)	(106,868)	(110,074)	(113,376)	(116,7
	0	(Less income while building - Cremations)	300,000	0	0		0	0	0	0	0	0	0	0	0	
	0	(Less income while building - Other)	30,000	0	0		0	0	0	0	0	0	0	0	0	
	(2,349,970)	TOTAL INCOME	(2,919,688)	(1,555,101)	(3,017,500)		(3,569,533)	(3,763,858)	(3,969,972)	(4,185,223)	(4,411,973)	(4,551,239)	(4,686,636)	(4,826,095)	(4,969,738)	(4,982,0
	332,594	SURPLUS (-) / DEFICIT	754,846	268,961	2,273,807		851,716	443,724	471,186	285,703	389,525	1,348,276	339,390	2,445	(60,929)	9,4
	0	DEBIT: Transfers to Earmarked Reserves in year	0	0	0											
		Transfer to Renewal and Repairs Fund														
	0	CREDIT: Application of Earmarked Reserves in year	0	0	(150,000)											
		Application of Renewal and Repairs Fund														
	(180,443)	Depreciation	(410,803)	0	(410,803)		(410,803)	(410,803)	(410,803)	(410,803)	(410,803)	(410,803)	(410,803)	(410,803)	(410,803)	(410,8
	152,151	NET SURPLUS (-) / DEFICIT FOR YEAR	344,043	268,961	1,713,004		440,913	32,921	60,383	(125,100)	(21,278)	937,473	(71,413)	(408,358)	(471,732)	(401,3
		SURPLUS / RESERVES ACCOUNT														
	(300,000)	Balance b/f 1st April - Revenue Account	(300,000)	(300,000)	(300,000)		(300,000)	(300,000)	(300,000)	(300,000)	(300,000)	(300,000)	(300,000)	(300,000)	(300,000)	(300,
	(1,737,026)	- Renewal and Repairs Fund	(1,970,334)	(1,970,334)	(1,970,334)		(257,330)	183,583	216,504	276,887	151,786	130,508	1,067,981	996,569	588,210	116
	(2,037,026)		(2,270,334)	(2,270,334)	(2,270,334)		(557,330)	(116,417)	(83,496)	(23,113)	(148,214)	(169,492)	767,981	696,569	288,210	(183,
	0	Add Surplus(-)/Deduct Deficit to Revenue Acct	0	0	0		0	0	0	0	0	0	0	0	0	
	(233,308)	Add Surplus(-)/Deduct Deficit to R&R Fund	344,043	268,961	1,713,004		440,913	32,921	60,383	(125,100)	(21,278)	937,473	(71,413)	(408,358)	(471,732)	(401
		Balance c/f 31st March		(2,001,373)	(557,330)		(116,417)	(83,496)	(23,113)	(148,214)	(169,492)	767,981	696,569	288,210	(183,522)	(584

2033/34	
Budget	
1,140	
(4,521,292)	
(7,000)	
(119,158)	
(6,037)	
(9,464)	
(41,606)	
0	
(63,640)	
(31,000)	
(66,077)	
(116,777)	
0	
0	
(4,982,051)	
9,462	
(410,803)	
(401,341)	
(300,000)	
116,478	

Cremation Volumes

Garston	Year 1	Year 2	Year 3	Year 4	Year 5	Year 6	Year 7	Year 8	Year 9	Year 10
	<u>759</u>	<u>% 77%</u>	<u>79%</u>	<u>81%</u>	<u>83%</u>	<u>85%</u>	85%	85%	85%	85%
Number per day Days per week	<u>11</u>									
Weeks per year	52									
Estimated Annual Volume	52 2,860 2,145	,	2,259	2,317	2,374	2,431	2,431	2,431	2,431	2,431
Income	- 1,866,150	0 - 2,092,090	- 2,210,823	- 2,334,797	- 2,464,220	- 2,599,306	- 2,677,286	- 2,757,604	- 2,840,332	- 2,925,542
New facility	Year 1	Year 2	Year 3	Year 4	Year 5	Year 6	Year 7	Year 8	Year 9	Year 10
Number per day	<u>759</u>	<u>% 77%</u>	<u>79%</u>	<u>81%</u>	<u>83%</u>	<u>85%</u>	85%	85%	85%	85%
Days per week	5									
Weeks per year	<u>52</u> 1,560 1,170	1 201	1 000	1 264	1 005	1 226	1 226	1 206	1 206	1 226
Total available per year Income	1,560 1,170 - 1,017,900.00	,	1,232 - 1,205,903.40	1,264 - 1,273,525.58	1,295 - 1,344,119.77	1,326 - 1,417,803.45	1,326 - 1,460,337.55	1,326 - 1,504,147.68	1,326 - 1,549,272.11	1,326 - 1,595,750.27
Cost per Cremation	87	<u>0</u> 950	979	1008	1038	1069	1101	1134	1168	1203
Inflation rate	<u>3%</u> <u>2%</u>									
Cremation volume growth rate	<u>270</u>									
Total Income										
Garston	- 1,866,150.00	, ,	- 2,210,822.90	- 2,334,796.89	- 2,464,219.58	- 2,599,306.32	- 2,677,285.51	- 2,757,604.08	- 2,840,332.20	- 2,925,542.16
New Facility Total Income	<u>- 1,017,900.00</u> - 2,884,050.00		- 1,205,903.40 - 3,416,726.30	- 1,273,525.58 - 3,608,322.47	<u>- 1,344,119.77</u> - 3,808,339.36	<u>- 1,417,803.45</u> - 4,017,109.77	- 1,460,337.55 - 4,137,623.06	- 1,504,147.68 - 4,261,751.75	- 1,549,272.11 - 4,389,604.31	- 1,595,750.27 - 4,521,292.44
	_,	3,200,200.00	-,,	2,000,022141	-,,	.,•,.••	.,,	.,	.,,	.,

Reserves	2023/24	2024/25	2025/26	2026/27	2027/28	2028/29	2029/30	2030/31	2031/32	2032/33	2033/34
Balance Brought Forward	(2,270,334)	(557,330)	(116,417)	(83,496)	(23,113)	(148,214)	(169,492)	767,981	696,569	288,210	(183,522)
Add Surplus (-) / Deficit	1,713,004	440,913	32,921	60,383	(125,100)	(21,278)	937,473	(71,413)	(408,358)	(471,732)	(401,341)
Balance Carried Forward	(557,330)	(116,417)	(83,496)	(23,113)	(148,214)	(169,492)	767,981	696,569	288,210	(183,522)	(584,863)

Appendix A2											-						
Appendix A2	VEST HERTS CREMATORIUM JOINT COMMITTEE																
	BUDGET WORKING SHEETS - 2023/24	-	2023/24				0005/00										
2022/23 Actual		Original Budget	Actual to 31st Oct	Revised Budget	2024/25 Budget	Comments	2025/26 Budget	2026/27 Budget	2027/28 Budget	2028/29 Budget	2029/30 Budget	2030/31 Budget	2031/32 Budget	2032/33 Budget	2033/34 Budget		
£		Ł	£	£	£												
						Inflation rate	Inflation rate	Inflation rate 3%	Inflation rate	Inflation rate	Inflation rate	Inflation rate	Inflation rate	Inflation rate	Inflation rate		
	EXPENDITURE					3%	3%	3%	3%	3%	3%	3%	3%	3%	3%		
82,673	Employees Fees - Organists	81,900	36,049	78,000	ר 80,000		82,400	84,872	87,418	90,041	92,742	95,524	98,390	101,342	104,382		
553,236	Salaries - Manager and Staff	556,500	320,384	560,000	575,500	Currently paid by TRDC - requires recharge	592,765	610,548	628,864	647,730	667,162	687,177	707,792	729,026	750,897		
15,663	Salaries - Clerk, Surveyor and Treasurer	15,750	6,644	16,000	22,000	Possible 4th Honourary officer from Jan	22,660	23,340	24,040	24,761	25,504	26,269	27,057	27,869	28,705		
0	Recruitment - Advertising and expenses	0	0	0	0]	Now done through the TRDC website at reduced	0	0	0	0	0	0	0	0	0		
481	Training	500	0	750	750	Cost PCI Complience Training	773	796	820	844	869	896	922	950	979		
	Premises																
21,804	Repairs and Maintenance - Buildings and Grounds Managers Items - Buildings	27,300	6,988	27,500	28,000		28,840	29,705	30,596	31,514	32,460	33,433	34,436	35,470	36,534		
21,004		21,000	0,000	21,000	20,000		20,010	20,700	00,000	01,017	01,100		01,100		00,007		
24,939	Managers Items - Grounds	31,500	9,644	31,500	32,500		33,475	34,479	35,514	36,579	37,676	38,807	39,971	41,170	42,405		
16,152	Surveyors Items - Buildings	26,250	7,493	26,250	27,000		27,810	28,644	29,504	30,389	31,300	32,239	33,207	34,203	35,229		
	Repairs and Maintenance - Buildings and Grounds																
38,948	Special Items: Previous year's items				-												
50,540	Previous year s items Payments against Earmarked Reserves in year				-							+	-				
	Repairs and Maintenance - Special Items	+ +			L												
21,200	2022/23 Surveyor's Items (see list below)		8,331		-		60,000	61,800	63,654	65,564	67,531	69,556	71,643	73,792	76,006		
	2023/24 Surveyor's Items (see list below)	60,000	30,456	60,000	108,000	Breakdown provided in Surveyors proposed Budget											
	2022/23 Manager's Items (see list below)				-												
	2022/23 Manager's Items (see list below)																
	Contractual Maintenance	+ +					\vdash					+ +					
31,339	Contractual Maintenance	50,000	43,839	75,000	57,000	Breakdown provided in Surveyors proposed Budget	58,710	60,471	62,285	64,154	66,079	68,061	70,103	72,206	74,372 Miscoding on	Yaboo	
120,390	Contractual Cremator Maintenance	150,000	74,271	150,000	150,000	Set for 10years(ended July) - new contract to begin	150,000	150,000	150,000	150,000	150,000	150,000	150,000	150,000	150,000 Send david E	ass email to check new contract f	figures
						once legal agreement signed/ follow up with david											
77,991	Gas	240,000	108,224	240,000	170,000 90,000	Based on Laser Tariff Forecast	150,000 60,000	154,500	159,135	163,909	168,826	173,891	179,108 71,643	184,481	190,016		
102,451	Electricity	100,000	40,882	100,000	90,000	Based on Laser Tariff Forecast	60,000	61,800	63,654	65,564	67,531	69,556	/1,043	73,792	76,006		
23,420	Water	25,000	6,363	12,500	13,000		13,390	13,792	14,205	14,632	15,071	15,523	15,988	16,468	16,962		
25,910	Cleaning and Refuse Removal	31,500	14,667	31,500	32,500		33,475	34,479	35,514	36,579	37,676	38,807	39,971	41,170	42,405		
ີ	Environmental Monitoring	1,607	2,303	2,500	2,750	based on 2 visits a year from a TRDC staff member	2,833	2,917	3,005	3,095	3,188	3,284	3,382	3,484	3,588 Fay Rushby -	Check environmental for costs	
ୁ କ ଜ	Supplies and Services					& added inflation charge											
μ	Furniture, Fittings and Equipment	1,575	7,447	8,000	8,250		8,498	8,752	9,015	9,285	9,564	9,851	10,146	10,451	10,764		
6,153	Protective Clothing and Uniforms	8,400	5,870	8,400	8,750		9,013	9,283	9,561	9,848	10,144	10,448	10,761	11,084	11,417		
6,710	Printing and Stationery	8,400	5,353	8,400	8,750		9,013	9,283	9,561	9,848	10,144	10,448	10,761	11,084	11,417		
3,784	Postages	5,513 7,350	2,043 4,494	5,500 7,350	5,750		5,923 7,725	6,100 7,957	6,283 8,195	6,472 8,441	6,666	6,866 8,955	7,072 9,224	7,284 9,501	7,502 9,786		
48,000	Telephones Yaboo	52,500	26,162	55,000	56,750		0	0	0,795	0,447	0,090	0,933	0	0	0		
2,013	Drinking water	2,310	3,413	6,000	6,200		6,386	6,578	6,775	6,978	7,187	7,403	7,625	7,854	8,090		
31,070	Insurances	42,000	0	42,000	43,250		44,548	45,884	47,260	48,678	50,139	51,643	53,192	54,788	56,431		
1,116	Remembrance Services	3,000	639	640	3,000		3,090	3,183	3,278	3,377	3,478	3,582	3,690	3,800	3,914		
56,945	Fees - Medical Referees		26,641	47,000	50,000		51,500	53,045	54,636	56,275	57,964	59,703	61,494	63,339	65,239		
		10.000				l anal work for Laad Authority Madel											
67,849	Consultancy Fees - management support	10,000	55,892	60,000	10,000	Legal work for Lead Authority Model	2,000	2,060	2,122	2,185	2,251	2,319	2,388	2,460	2,534		
28,704	Memorialisation etc Plaques	26,250	14,157	15,000	15,500		15,965	16,444	16,937	17,445	17,969	18,508	19,063	19,635	20,224		
4,916	Urns / Polytainers	2,625	3,440	6,000	6,200		6,386	6,578	6,775	6,978	7,187	7,403	7,625	7,854	8,090		
0	Memorial Writing																
	- Book of Remembrance														10 700		
	- Cards and Booklets - Service/Hymn Books	17,000	0	10,000	10,500		10,815	11,139	11,474	11,818	12,172	12,538	12,914	13,301	13,700		
23,975		26,250	9,385	17,500	18,000		18,540	19,096	19,669	20,259	20,867	21,493	22,138	22,802	23,486		
101,788	Miscellaneous Expenses Other authorities - Salary Recharges	136,500	9,385 5,113	17,500	140,500		144,715	149,056	153,528	158,134	162,878	167,764	172,797	177,981	183,321		
133,088	Non-reclaimable VAT on Revenue Expenditure	111,038	80,866	140,000	144,000		148,320	152,770	157,353	162,073	166,935	171,944	177,102	182,415	187,887		
250,000	Return to Constituent Councils	250,000	0	250,000	0	Fixed costs - removed in 24/25 for 1 year	250,000	250,000	250,000	0	0	250,000	250,000	250,000	250,000		
0	Write Offs	0	315	0													
	Capital Financing																
	Direct Revenue Financing:			100,000	100,000		100,000	150,000	100,000	500,000	1,500,000	100,000	100,000	100,000	100,000		
	Other Capital Projects:																
208,483	Total Project Costs for New Site			0	0												
	Previous years' items	+ +					\vdash										
0	Non-reclaimable VAT on Capital projects						20,000	20,000	27,000	20,000	100,000	300,000	20,000	20,000	20,000		
180,443	Depreciation	194,803	0	194,803	194,803	Calculated as Straight Line	194,803	194,803	194,803	194,803	194,803	194,803	194,803	194,803	194,803		
252,037	Loan Interest/Repayment Business Rates			150,000	150,000	Moved to New Site Estimated Amount	150,000	150,000	150,000	150,000	150,000	150,000	150,000	150,000	150,000		
0	Less Business Rates Growth	0	0	0	0	TBC	0	0	0	0	0	0	0	0	0		
0	Hosting Fee - TRDC	0	0	0	0	Catch up payments to be made in later years	0	60,000	60,000	60,000	60,000	60,000	60,000	60,000	60,000		
2,572.564	TOTAL EXPENDITURE	2,303,320	967,768	2,679,593	2,376,703		2,524,368	2,684,154	2,692,435	2,888,254	4,022,657	3,128,693	2,906,410	2,965,858	3,027,090		
-,-: -,004	-	.,,		,,	2,010,100			_,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,	_,002,000	_,000,204	,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,	_,.20,000	_,000,110	_,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,	-,,		

Appendix A2	WEST HERTS CREMATORIUM JOINT COMMITTEE															
	BUDGET WORKING SHEETS - 2023/24		2023/24				0000-100									
2022/23 Actual		Original Budget	Actual to 31st Oct	Revised Budget	2024/25 Budget	Comments	2025/26 Budget	2026/27 Budget	2027/28 Budget	2028/29 Budget	2029/30 Budget	2030/31 Budget	2031/32 Budget	2032/33 Budget	2033/34 Budget	
£		£	£	£	£											
				Current:												
	INCOME	900	900	900	950	5.00%	979	1,008	1,038	1,069	1,101	1,134	1,168	1,203	1,140	
(2,425,459)	Cremations	(1,957,500)	(1,224,691)	(2,000,000)	(2,092,090)	Assume fee stays at £900 for 2024/25	(2,210,823)	(2,334,797)	(2,464,220)	(2,599,306)	(2,677,286)	(2,757,604)	(2,840,332)	(2,925,542)	(2,925,542)	
(7,352)	Income under abatement sharing scheme	(4,500)	0	(4,500)	(4,500)		(4,500)	(4,500)	(4,500)	(4,500)	(4,500)	(4,500)	(4,500)	(4,500)	(4,500)	
(128,426)	Trees, Shrubs, Roses and Garden Seats	(86,625)	(88,531)	(150,000)	(115,875)		(124,913)	(134,566)	(144,871)	(155,870)	(167,608)	(175,988)	(184,787)	(194,027)	(203,728)	
				,												
(3,160)	Garden Memorial and Bulb Scheme	(2,363)	(1,684)	(3,000)	(2,318)		(2,498)	(2,691)	(2,897)	(3,117)	(3,352)	(3,520)	(3,696)	(3,881)	(4,075)	
(7,393)	Package, Postage and Receiving of Ashes	(4,725)	(4,385)	(6,000)	(4,635)		(4,997)	(5,383)	(5,795)	(6,235)	(6,704)	(7,040)	(7,391)	(7,761)	(8,149)	
(30,808)	Plaques	(19,688)	(13,592)	(25,000)	(19,313)		(20,819)	(22,428)	(24, 145)	(25,978)	(27,935)	(29,331)	(30,798)	(32,338)	(33,955)	
0	Café	0	0	0	0		0	0	0	0	0	0	0	0	0	
									(0.000)				(01	(01.000	(000,70)	
(65,758)	Miscellaneous Income	(44,100)	(27,801)	(50,000)	(38,625)		(41,638)	(44,855)	(48,290)	(51,957)	(55,869)	(58,663)	(61,596)	(64,676)	(67,909)	
(16,627)	Investment Income	(12,500)	(25,172)	(44,000)	(40,000)		(35,000)	(33,000)	(31,000)	(31,000)	(31,000)	(31,000)	(31,000)	(31,000)	(31,000)	
(29 454)	Memorial Writing	(19,688)	(20,453)	(35,000)	(27,038)		(29,146)	(31,399)	(33,803)	(36,370)	(39,108)	(41,064)	(43,117)	(45,273)	(47,537)	
,				,										· · · ·		
(60,992)	Web Casting (Yaboo)	(45,000)	(41,069)	(70,000)	(52,500)		(56,595)	(60,968)	(65,637)	(70,621)	(75,939)	(79,736)	(83,722)	(87,909)	(92, 304)	
(2,775,429)	TOTAL INCOME	(2,196,688)	(1,447,379)	(2,387,500)	(2,396,893)		(2,530,929)	(2,674,586)	(2,825,159)	(2,984,955)	(3,089,301)	(3,188,445)	(3,290,940)	(3,396,906)	(3,418,699)	
(202,865)	SURPLUS (-) / DEFICIT	106,632	(479,611)	292,093	(20,190)		(6,561)	9,568	(132,724)	(96,701)	933,357	(59,752)	(384,530)	(431,048)	(391,609)	
150.000	DEBIT: Transfers to Earmarked Reserves in year															
130,000	Transfer to Renewal and Repairs Fund															
0	CREDIT: Application of Earmarked Reserves in year Application of Renewal and Repairs Fund															
										(10.000)	(10.1.00)			(10.1.00)	(10.1.00)	
(180,443)	Depreciation	(194,803)		(194,803)	(194,803)		(194,803)	(194,803)	(194,803)	(194,803)	(194,803)	(194,803)	(194,803)	(194,803)	(194,803)	
(233,308)	NET SURPLUS (-) / DEFICIT FOR YEAR	(88,171)		97,290	(214,993)		(201,364)	(185,235)	(327,527)	(291,504)	738,554	(254,555)	(579,333)	(625,851)	(586,412)	
	SURPLUS / RESERVES ACCOUNT											-				
(300,000)	Balance b/f 1st April - Revenue Account	(300,000)		(300,000)	(300,000)		(300,000)	(300,000)	(300,000)	(300,000)	(300,000)	(300,000)	(300,000)	(300,000)	(300,000)	
(1,737,026)	- Renewal and Repairs Fund	(1,970,334)		(1,970,334)			(2,088,036)	(2,289,401)	(2,474,636)	(2,802,163)	(3,093,667)	(2,355,113)	(2,609,668)	(3,189,001)	(3,814,852)	
(2,037,026)		(2,270,334)		(2,270,334)	(2,173,044)		(2,388,036)	(2,589,401)	(2,774,636)	(3,102,163)	(3,393,667)	(2,655,113)	(2,909,668)	(3,489,001)	(4,114,852)	
0	Add Surplus(-)/Deduct Deficit to Revenue Acct													1		
(233,308)	Add Surplus(-)/Deduct Deficit to R&R Fund(-)	(88,171)		97,290	(214,993)		(201,364)	(185,235)	(327,527)	(291,504)	738,554	(254,555)	(579,333)	(625,851)	(586,412)	
(2,270,334)	Balance c/f 31st March	(2,358,505)		(2,173,044)	(2,388,036)		(2,589,401)	(2,774,636)	(3,102,163)	(3,393,667)	(2,655,113)	(2,909,668)	(3,489,001)	(4,114,852)	(4,701,264)	
	Special Items:															
	Surveyor's items:						+									
	2023/24 Items															
					05.000							-				
	Refurbish crematory staff room and toilets Replace mortar infill to all pantile roof verges				25,000 3,500											
	Repair and provide non-slip finish to yard staircase CCTV survey of complete drainage system				2,250 5,000											
Pa	Provide LV main distribution drawing and survey				3.000											
90	Investigate and repair cracking to concrete cloister beams Clean and repair all external paving				12,500 6,000								+			
้กั	Repair and re-finish timber soffit to cloisters				2,750											
ω					60,000		+				+	+	+	+		
00					00,000											
													-			
					0											
						· ·										

Appe	endix A3										1				1
	ST HERTS CREMATORIUM JOINT COMMITTEE														
1	BUDGET WORKING SHEETS - 2023/24	0000/04	0000/04	Device d		0004/05	0005/00	0000/07	0007/00	0000/00	2020/20	0000/04	0004/00	0000/00	0000/04
		2023/24 Budget £	2023/24 Actuals	Budget	Comments	2024/25 Budget	2025/26 Budget	2026/27 Budget	2027/28 Budget	2028/29 Budget	2029/30 Budget	2030/31 Budget	2031/32 Budget	2032/33 Budget	2033/34 Budget
		£	£	£											
	EVENUE ACCOUNT				Inflation rate										
EX	(PENDITURE				3%	3%	3%	3%	3%	3%	3%	3%	3%	3%	3%
En	nployees						0							0	
	Fees - Organists	0	0	0	No allowance and assumed recorded music	0	0	0	0	0	0	0	0	0	0
5	Salaries - Manager and Staff	216,000	0	100,000	Assume extra hires in 24/25	230,000	236,900	244,007	251,327	258,867	266,633	274,632 0	282,871	291,357	300,098
S	Salaries - Clerk, Surveyor and Treasurer	0	0	0	Costs covered by original site	0	0	0	0	0	0	0	0	0	0
F	Recruitment - Advertising and expenses	0	0	0	Done via TRDC/WBC HR	0	0	0	0	0	0	0	0	0	0
	Fraining	0	0	0	Covered through current site expenditure		0						0	0	0
	emises	0		0					-					0	0
	Repairs and Maintenance - Buildings and Grounds														
	Managers Items - Buildings	0	17	250	Small Items - Pigeon Spikes	15,000	15,450	15,914	16,391	16,883	17,389	17,911	18,448	19,002	19,572
	Managers Items - Grounds	0	254	1,000		20,000	20,600	21,218	21,855	22,510	23,185	23,881	24,597	25,335	26,095
	Surveyors Items - Buildings	0	0	0	Increase going forward for LSH planned maintenance	15,000	15,450	15,914	16,391	16,883	17,389	17,911	18,448	19,002	19,572
F	Repairs and Maintenance - Buildings and Grounds														
	Special Items:	0	0	0											
	Previous year's items														
	Payments against Earmarked Reserves in year														
	Repairs and Maintenance - Special Items														
	2022/23 Surveyor's Items (see list below)	0	0	0											
	2023/24 Surveyor's Items (see list below)	0	0	0		88,200	39,500	0 36,900 (0 39,650 0	124,200 (0 68,740	68,740 0	68,740 0	68,740	68,740
	2022/23 Manager's Items (see list below)	0	0	0											
2	2023/24 Manager's Items (see list below)	0	0	0											
0	Contractual Maintenance														
	Contractual Maintenace	0	4,259			10,000	10,300	1 1		11,255 (0 11,593 0	11,941 0	12,299 0	12,668	13,048
	Contractual Cremator Maintenance	0	509	1,000	Assume 1 cremator (warranty for first year)	35,000	36,050	37,132	38,245	39, 393	40,575	41,792	43,046	44,337	45,667
0	Gas	120,000	0	50,000		100,000	103,000	106,090	109,273	112,551	115,927	119,405	122,987	126,677	130,477
	Electricity	50,000	0	► 25,000		50,000	51,500	53,045	54,636	56,275	57,964	59,703	61,494	63,339	65,239
١		25,000	0	J 12,500		20,000	20,600	21,218	21,855	22,510	23,185	23,881	24,597	25,335	26,095
	The second secon	31,500	232			32,500	33,475	34,479	35,514	36,579	37,676	38,807	39,971	41,170	42,405
E	Environmental Monitoring	1,607	0	1,607		2,750	2,833	2,917	3,005	3,095	3,188	3,284	3,382	3,484	3,588
	ppnes and Services														
	Furniture, Fittings and Equipment	0	282	1,000	Europe de ferrer Commente de La bordente	2,500	2,575	2,652	2,732	2,814	2,898	2,985	3,075	3,167	3,262
	Protective Clothing and Uniforms Printing and Stationery	0	275	1,000	Funded from Current site budget	2,500	2,575	2,652	2,732	2,814	2,898	2,985	3,075	3,167	3,262
	Postages	0	0	0		2,500	2,575	2,652	2,732	2,814	2,898	2,985	3,075	3,167	3,262
	Felephones	0	440	1,000		2,500	2,575	2,652	2,732	2,814	2,898	2,985	3,075	3,167	3,262
١	Yaboo	0	6,104	12,000		15,000	15,450	15,914	16,391	16,883	17,389	17,911	18,448	19,002	19,572
r	Drinking water	0	0	0		6,000	6,180	6,365	6,556	6,753	6,956	7,164	7,379	7,601	7,829
	nsurances	0	0	0	Included in current site	0	0,700	0,303	0,000	0,733	0,550	0	,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,	7,007	0
F	Remembrance Services	0	0	0		0	0	0	0	0	0	0	0	0	0
F	Fees - Medical Referees	0	0	0		0	0	0	0	0	0	0	0	0	0
0	Consultancy Fees - management support	0	0	0		0	0	0	0	0	0	0	0	0	0
	Memorialisation etc						0	0	0	0	0	0	0	0	0
ľ+⊢ľ	Plaques	0	0	0		5,000	5,150	5,305	5,464	5,628	5,796	5,970	6,149	6,334	6,524
	Urns / Polytainers	0	0	0		2,500	2,575	2,652	2,732	2,814	2,898	2,985	3,075	3,167	3,262
	Memorial Writing														
	- Book of Remembrance	0	0												
	- Cards and Booklets - Service/Hymn Books	0	0	25,000		10,000	10,300	10,609	10,927	11,255	11,593	11,941	12,299	12,668	13,048
ľ		0	0	0					<u> </u>						
	Viscellaneous Expenses Von-reclaimable VAT on Revenue Expenditure	29,000	46	250 15,000		10,000	10,300 31,000	10,609 31,000	10,927 31,000	11,255 31,000	11,593 32,000	11,941 32,000	12,299 33,000	12,668 33,000	13,048 33,000
	Return to Constituent Councils	50,000		13,000	£50K not payable anymore	29,000	51,000	0	0	0	52,000	0	0.000	000	33,000
		50,000		J		0	0	0		0	0		0	0	0
	pital Financing	000.005	(050.007)	000.007	C200.000 Principle	000 5-1	000.055			000.055			000.007		
	Loan Repayment Principle	300,000	(252,037)	300,000	£300,000 Principle currently accrued over 2 years	300,000	300,000	300,000	300,000	300,000	300,000	300,000	300,000	300,000	300,000
	oan Repayment Interst	332,107	332,107	332,107	1st Interest Payment of £332,107 from June '23	327,595	330,302	328,498	328,498	329,400	327,595	327,595	330,302	329,400	328,498
	Direct Revenue Financing:														
	Other Capital Projects:	0	0	0		25,000	25,000	25,000	25,000	50,000	50,000	50,000	50,000	50,000	50,000
	New Crematorium Facility		761,972	1,216,000		300,000	0			•					0
		0	101,972	1,210,000		300,000	0	0	0	0	0		0	0	0
	Previous years' items	0	0	0		10.05	5.005			(0.00-	(0.005	40.000	40.000		10.075
	Non-reclaimable VAT on Capital projects	216,000	0	100,000 216,000		40,000 216,000	5,000 216,000	5,000 216,000	5,000 216,000	10,000 216,000	10,000 216,000	10,000	10,000 216,000	10,000 216,000	10,000 216,000
	Business Rates	210,000		130,000		130,000	130,000	130,000	130,000	130,000	130,000	130,000	130,000	130,000	130,000
	Less Business Rates Growth	0	0	0	TBC	0	0	0	0	0	0	0	0	0	0
ŀ	Hosting Fee - Dacorum	0	0	50,000	Catch up payments to be made in later years	0	0	60,000	60,000	60,000	60,000	60,000	60,000	60,000	60,000
Т	TAL EXPENDITURE	1,371,214	855,786	2,611,714		2,044,545	1,683,215	1.757 0.09	1,778,491	1,913,243	1,876,858	1,897,333	1,922,130	1,942,951	1,964,423
		.,011,214	000,700	2,011,/14		£,044,040	1,003,215	1 ,757, 093	1,110,451	1,713,243	1,070,000	1,007,000	1,322,130	1,342,331	1,304,423

Appendix A3														
WEST HERTS CREMATORIUM JOINT COMMITTEE														
BUDGET WORKING SHEETS - 2023/24	2023/24	2023/24	Device ed		0004/05	0005/00	0000/07	0007/00	0000/00	0000/00	0000/04	0004/00	0000/00	0000/04
	Budget	Actuals	Revised Budget	Comments	2024/25 Budget	2025/26 Budget	2026/27 Budget	2027/28 Budget	2028/29 Budget	2029/30 Budget	2030/31 Budget	2031/32 Budget	2032/33 Budget	2033/34 Budget
	£	f	f	Comments	Duuger	Duugei	Duugei	Duuget	Dudget	Duuget	Dudget	Duugei	Dudger	Dudget
	~	~	~			1								
				5.00%										
INCOME	900	900	900	Increase adult cremation fee to:	950	979	1,008	1,038	1,069	1,101	1,134	1,168	1,203	1,140
Cremations	(1,053,000)	(101,739)	(600,000)	Assume fee stays at £900 for 2024/25	(1,141,140)	(1,205,903)	(1,273,526)	(1,344,120)	(1,417,803)	(1,460,338)	(1,504,148)	(1,549,272)	(1,595,750)	(1,595,750)
(Less income while building)	300,000	0	0		0	0	0	0	0	0	0	0	0	0
Income under abatement sharing scheme	0	0	0		(2,500)	(2,500)	(2,500)	(2,500)	(2,500)	(2,500)	(2,500)	(2,500)	(2,500)	(2,500)
Trees, Shrubs, Roses and Garden Seats	0	0	0		(40,000)	(42,000) 0	(44,100) 0	(46,305)	0 (48,620) 0	(51,051) 0	(53,604)	0 (56,284) 0	(59,098)	(62,053)
Garden Memorial and Bulb Scheme	0	0	0		(2,000)	(2,100) 0	(2,205) 0	(2,315)	0 (2,431) 0	(2,553) 0	(2,680)	0 (2,814) 0	(2,955)	(3,103)
Package, Postage and Receiving of Ashes	0	0	0		(2,000)	(2,100) 0	(2,205) 0	(2,315)	0 (2,431) 0	(2,553) 0	(2,680)	0 (2,814) 0	(2,955)	(3,103)
Plaques	0	0	0		(10,000)	(10,500) 0	(11,025) 0	(11,576)	0 (12,155) 0	(12,763) 0	(13,401)	0 (14,071) 0	(14,775)	(15,513)
Café	0	0	0		0	0	0	0	0	0	0	0	0	0
Miscellaneous Income	0	0	0		(5,000)	(5,250) 0	(5,513) 0	(5,788)	0 (6,078) 0	(6,381) 0	(6,700)	0 (7,036) 0	(7,387)	(7,757)
Investment Income	0	0	0	Included in Current site figures	0	0	0	0	0	0	0	0	0	0
Memorial Writing	0	0	0		(20,000)	(21,000) 0	(22,050) 0	(23,153)	0 (24,310) 0	(25,526) 0	(26,802)		(29, 549)	(31,027)
Web Casting (Yaboo)	0	(5,984)	(30,000)		(30,000)	(31,500) 0	(33,075) 0	(34,729)	0 (36,465) 0	(38,288) 0	(40,203)	0 (42,213) 0	(44,324)	(46,540)
(Less income while building)	30,000	0	0		0	0	0	0	0	0	0	0	0	0
TOTAL INCOME	(723,000)	(107,723)	(630,000)		(1,252,640)	(1,322,853)	(1,396,198)	(1,472,801)	(1,552,794)	(1,601,952)	(1,652,718)	(1,705,146)	(1,759,293)	(1,767,345)
SURPLUS (-) / DEFICIT	648,214	748,063	1,981,714		791,905	360,361	360,805	305,690	360,450	274,905	244,615	216,984	183,658	197,078
DEBIT: Transfers to Earmarked Reserves in year														
Transfer to Renewal and Repairs Fund														
CREDIT: Application of Earmarked Reserves in year			(150,000)											
Application of Renewal and Repairs Fund														
Depreciation	(216,000)	0	(216,000)		(216,000)	(216,000)	(216,000)	(216,000)	(216,000)	(216,000)	(216,000)	(216,000)	(216,000)	(216,000)
NET SURPLUS (-) / DEFICIT FOR YEAR	432,214	748,063	1,615,714		575,905	144,361	144,805	89,690	144,450	58,905	28,615	984	(32,342)	(18,922)

Image: Problem Image: Problem Image: Problem Image: Pr			Appendix A1															
Der be Der be Der be Der be Part Part Part <			N	VEST HERTS CREMATORIUM JOINT COMMITTEE														
Image Image <t< th=""><th></th><th></th><th>Actual</th><th></th><th>Original Budget</th><th>Actual to 31st Oct</th><th>Revised Budget</th><th>Comments</th><th></th><th></th><th></th><th></th><th></th><th></th><th></th><th></th><th></th><th>203 Bu</th></t<>			Actual		Original Budget	Actual to 31st Oct	Revised Budget	Comments										203 Bu
Image: state				REVENUE ACCOUNT														
Normal Normal<				EXPENDITURE														
bit																		
COMP COMP COMP COMP C		G102			81,900	36,049	78,000		80,000	82,400	84,872	87,418	90,041	92,742	95,524	98,390	101,342	
1 1 </td <td>G</td> <td>105001</td> <td>553,236</td> <td>-</td> <td>772,500</td> <td>320,384</td> <td>660,000</td> <td></td> <td>805,500</td> <td>829,665</td> <td>854,555</td> <td>880,192</td> <td>906,597</td> <td>933,795</td> <td>961,809</td> <td>990,663</td> <td>1,020,383</td> <td></td>	G	105001	553,236	-	772,500	320,384	660,000		805,500	829,665	854,555	880,192	906,597	933,795	961,809	990,663	1,020,383	
····································	G	105002	15,663	Salaries - Clerk, Surveyor and Treasurer	15,750	6,644	16,000		22,000	22,660	23,340	24,040	24,761	25,504	26,269	27,057	27,869	
Image Image <t< td=""><td></td><td>G107</td><td>0</td><td>Recruitment - Advertising and expenses</td><td>0</td><td>0</td><td>0</td><td></td><td>0</td><td>0</td><td>0</td><td>0</td><td>0</td><td>0</td><td>0</td><td>0</td><td>0</td><td></td></t<>		G107	0	Recruitment - Advertising and expenses	0	0	0		0	0	0	0	0	0	0	0	0	
Image: sector Image: s		G108	481	Training	500	0	750		750	773	796	820	844	869	896	922	950	
Image: sector Image: s																		
Gen Jone																		
Image: Bold Image: Bold Bold <td></td> <td>G210</td> <td>21,804</td> <td></td> <td>27,300</td> <td>7,005</td> <td>27,750</td> <td></td> <td>43,000</td> <td>44,290</td> <td>45,619</td> <td>46,987</td> <td>48,397</td> <td>49,849</td> <td>51,344</td> <td>52,885</td> <td>54,471</td> <td></td>		G210	21,804		27,300	7,005	27,750		43,000	44,290	45,619	46,987	48,397	49,849	51,344	52,885	54,471	
Image: Bold Image: Bold Bold <td></td>																		
Image: state Image: state<										1 1	1 1		1 1	1	1 1	1 1	I I	
I I					,								,					
Image: sector Image: s																		
Image Norman Norman<			38,948	Previous year's items		8,331												
Image: state				Payments against Earmarked Reserves in year														
Normal Normal<																		
B B			21,200	Surveyor's Items	60,000	30,456	60,000		196,200	99,500	98,700	103,304	189,764	136,271	138,296	140,383	142,532	
			0															
Image Image <th< td=""><td></td><td></td><td></td><td></td><td>-</td><td>1</td><td></td><td></td><td></td><td>1</td><td></td><td></td><td>1 1</td><td>1</td><td></td><td>1 1</td><td></td><td></td></th<>					-	1				1			1 1	1		1 1		
····································																		
Image: state Image: state<																		
Image: state Image: state<		G221	23.420	Water	50.000	6 363	25.000		33.000	33.000	35.010	36.060	37 1/2	38.256	39,404	40.586	41.803	
Normal Normal<		0221	20,420		30,000	0,505	23,000		30,000	33,330	35,010	30,000	37,142	30,230	33,404	40,000	41,003	
Image: state Image: state<		G226	25,910	Cleaning and Refuse Removal	63,000	14,899	47,500		65,000	66,950	68,959	71,027	73,158	75,353	77,613	79,942	82,340	
Image Image <		G229	0	Environmental Monitoring	3,214	2,303	4,107		5,500	5,665	5,835	6,010	6,190	6,376	6,567	6,764	6,967	
Image Image <				Supplies and Services														
····································					1,575	7,729	9,000		10,750	11,073	11,405	11,747	12,099	12,462	12,836	13,221	13,618	
····································		G349		Protective Clothing and Uniforms							1 1		1 1	1 1		1 1	I I	
Note 138 139 </td <td></td> <td>G</td> <td></td> <td></td> <td></td> <td></td> <td> </td> <td></td> <td></td> <td></td> <td></td> <td>1 1</td> <td></td> <td>1 1</td> <td>1 1</td> <td></td> <td></td> <td></td>		G										1 1		1 1	1 1			
char state state <th< td=""><td></td><td></td><td></td><td></td><td></td><td></td><td></td><td></td><td></td><td></td><td></td><td></td><td></td><td></td><td></td><td></td><td></td><td></td></th<>																		
Image: state Image: state<				Yaboo	52,500	32,266	67,000		71,750	15,450	15,914	16,391	16,883	17,389	17,911		19,002	
N 1 N 1 N		G360	2,013	Drinking water	2,310	3,413	6,000		12,200	12,566	12,943	13,331	13,731	14,143	14,567	15,004	15,455	
Normal state		G362	31,070	Insurances	42,000	0	42,000		43,250	44,548	45,884	47,260	48,678	50,139	51,643	53, 192	54,788	
Image: state		G363	1,116	Remembrance Services	3,000	639	640		3,000	3,090	3,183	3,278	3,377	3,478	3,582	3,690	3,800	
Normal bit Normal		G364	56,945	Fees - Medical Referees	0	26,641	47,000		50,000	51,500	53,045	54,636	56,275	57,964	59,703	61,494	63,339	
NMM Park	G	364002	67,849	Consultancy Fees - management support	10,000	55,892	60,000		10,000	2,000	2,060	2,122	2,185	2,251	2,319	2,388	2,460	
Image: state in the s				Memorialisation etc														
Norm Norm <th< td=""><td></td><td></td><td></td><td></td><td></td><td></td><td></td><td></td><td></td><td></td><td></td><td></td><td></td><td></td><td></td><td></td><td></td><td></td></th<>																		
Description Image: second	G	365002	4,916		2,625	3,440	6,000		8,700	8,961	9,230	9,507	9,792	10,086	10,388	10,700	11,021	
Line Line	G	366001																
Image: start	G	366002	10,000	- Cards and Booklets	17,000	0	35,000		20,500	21,115	21,748	22,401	23,073	23,765	24,478	25,212	25,969	
Image: bit image: bi	G	366002)	- Service/Hymn Books														
Image: serie																		
Image: state Image: state State Reference state State Reference state State Reference state State Reference state											1 1		1 1					
						0			0				0	0				
	G	580005	0	Write Offs	0	315	0											
$ \ \ \ \ \ \ \ \ \ \ \ \ \ $				Capital Financing										<u> </u>				
Image: 1000		G470	252.027															
I I 0					332,107	332,107												
Image:	G	471017	0		0	0	0											
a b																		
a a			0	New Facility Planning					0	0	0	0	0	0	0	0	0	
0 0 0 0 1000 10000 10000 10000 10000 10000 10000 300000 30000 30000			208,483	New Crematorium Facility	0	761,972	1,216,000		300,000	0	0	0	0	0	0	0	0	-
0 0 Nor-edaimabe VAT on Capital projects 0 100,00 100,00 100,00 100,00 100,00 100,00 300,00 <t< td=""><td></td><td></td><td></td><td></td><td></td><td></td><td></td><td></td><td></td><td> </td><td></td><td></td><td></td><td></td><td></td><td></td><td></td><td></td></t<>																		
0 0 Nor-edaimabe VAT on Capital projects 0 100,00 100,00 100,00 100,00 100,00 100,00 300,00 <t< td=""><td></td><td></td><td></td><td></td><td></td><td></td><td></td><td></td><td></td><td></td><td></td><td></td><td></td><td></td><td></td><td></td><td></td><td></td></t<>																		
180.43 Dependation 410.83 </td <td></td> <td>001</td> <td>0</td> <td></td> <td>0</td> <td>0</td> <td>100 000</td> <td></td> <td>40.000</td> <td>25.000</td> <td>25.000</td> <td>32 000</td> <td>30,000</td> <td>110,000</td> <td>310.000</td> <td>30.000</td> <td>30.000</td> <td></td>		001	0		0	0	100 000		40.000	25.000	25.000	32 000	30,000	110,000	310.000	30.000	30.000	
1 1 Less Business Rates Growth 0		001	180,443		410,803	0												
1 1 Hosing Fee 0 0 50,000 Hosing Fees for 2 years repaid over 10 0 120,000 <td></td> <td></td> <td>0</td> <td>Business Rates</td> <td>0</td> <td>0</td> <td></td> <td></td> <td></td> <td>280,000</td> <td>280,000</td> <td>280,000</td> <td></td> <td></td> <td>280,000</td> <td>280,000</td> <td></td> <td></td>			0	Business Rates	0	0				280,000	280,000	280,000			280,000	280,000		
			0		0	0	0	Heating Enco for 0 years and 1 years of	0	0	0	0	0	0	0	0	0	
2,682,564 TOTAL EXPENDITURE 3,674,534 1,824,063 5,291,307 4,421,248 4,207,582 4,441,157 4,470,926 4,801,497 5,899,515 5,026,026 4,828,540 4,908,809			0		-			nosting rees for 2 years repaid over 10	0	0				120,000				
			2,682,564	TOTAL EXPENDITURE	3,674,534	1,824,063	5,291,307		4,421,248	4,207,582	4,441,157	4,470,926	4,801,497	5,899,515	5,026,026	4,828,540	4,908,809	

0000/04
2033/34
Budget
104,382
1,050,995
28,705
C
979
5/3
56,105
-
68,501
54,800
144,746
87,420
195,667
195,007
320,493
141,245
43,058
40,000
84,810
7,176
1,110
14,026
11,417
14,679
10,764
13,048
19,572
15,918
56,431
3,914
65,239
2,534
26,748
11,352
26,748
36,534
183,321
220,887
250,000
200.000
300,000
328,498
100,000
50,000
C
C
C
30,000
410,803
280,000
,-00
C
0 120,000
120,000

	A	ppendix A1															
		1	WEST HERTS CREMATORIUM JOINT COMMITTEE														
			BUDGET 2022/23 - 2032/33		2023/24												
ode:		2022/23	BUDGET 2022/23 - 2032/33 SUMMARY	Original	Actual to	Revised		2024/25	2025/26	2026/27	2027/28	2028/29	2029/30	2030/31	2031/32	2032/33	2033/34
ain Sub I	Detail	Actual		Budget	31st Oct	Budget	Comments	Budget	Budget								
		£		£	£	£											
			INCOME			900	Increase adult cremation fee to:	950 0	979 0	1,008 0	1,038 0	1,069 0	1,101 0	1,134 0	1,168 0	1,203	1,1
HC 80		(2,000,000)	Cremations	(3,010,500)	(1,326,430)	(2,600,000)	Assume fee stays at £900 for 2024/25	(3,233,230)	(3,416,726)	(3,608,322)	(3,808,339)	(4,017,110)	(4,137,623)	(4,261,752)	(4,389,604)	(4,521,292)	(4,521,2
_		(7,352)	Income under abatement sharing scheme	(4,500)	0	(4,500)		(7,000)	(7,000)	(7,000)	(7,000)	(7,000)	(7,000)	(7,000)	(7,000)	(7,000)	(7,0
		(128,426)	Trees, Shrubs, Roses and Garden Seats	(86,625)	(88,531)	(150,000)		(155,875)	(166,913)	(178,666)	(191,176)	(204,491)	(218,659)	(229,592)	(241,071)	(253,125)	(265,7
		(3,160)	Garden Memorial and Bulb Scheme	(2,363)	(1,684)	(3,000)		(4,318)	(4,598)	(4,896)	(5,213)	(5,548)	(5,905)	(6,200)	(6,510)	(6,835)	(7,1
		(7,393)	Package, Postage and Receiving of Ashes	(4,725)		(6,000)		(6,635)	(7,097)	(7,588)	(8,110)	(8,666)	(9,257)	(9,720)	(10,206)	(10,716)	(11,2
		(30,808)		(19,688)		(25,000)		(29,313)	(31,319)	(33,453)	(35,721)	(38,133)	(40,697)	(42,732)	(44,869)	(47,112)	(49,46
_		0	Café	0	0	0		0	0	0	0	0	0	0	0	0	
		(65,758)	Miscellaneous Income	(44,100)	(27,801)	(50,000)		(43,625)	(46,888)	(50,368)	(54,078)	(58,034)	(62,251)	(65,363)	(68,631)	(72,063)	(75,66
		(16,627)	Investment Income	(12,500)	(25,172)	(44,000)		(40,000)	(35,000)	(33,000)	(31,000)	(31,000)	(31,000)	(31,000)	(31,000)	(31,000)	(31,0
		(29,454)	Memorial Writing	(19,688)	(20,453)	(35,000)		(47,038)	(50,146)	(53,449)	(56,956)	(60,680)	(64,634)	(67,866)	(71,259)	(74,822)	(78,5
		(60,992)	Web Casting (Yaboo)	(45,000)	(47,052)	(100,000)		(82,500)	(88,095)	(94,043)	(100,366)	(107,086)	(114,227)	(119,939)	(125,935)	(132,232)	(138,8
		0	(Less income while building - Cremations)	300,000	0	0		0	0	0	0	0	0	0	0	0	
		0	(Less income while building - Other)	30,000	0	0		0	0	0	0	0	0	0	0	0	
_	-	(2 249 970)	TOTAL INCOME	(2,919,688)	(1,555,101)	(3,017,500)		(3,649,533)	(3,853,782)	(4,070,784)	(4,297,960)	(4,537,749)	(4,691,253)	(4,841,163)	(4,996,086)	(5,156,198)	(5,186,0
		(2,349,970)		(2,919,000)	(1,555,101)	(3,017,300)		(3,645,555)	(3,653,762)	(4,070,784)	(4,297,500)	(4,557,745)	(4,031,200)	(4,041,103)	(4,550,000)	(0,100,190)	(5,100,0
		332,594	SURPLUS (-) / DEFICIT	754,846	268,961	2,273,807		771,716	353,800	370,373	172,966	263,749	1,208,262	184,863	(167,546)	(247,390)	(194,5
		_				0											
		0	DEBIT: Transfers to Earmarked Reserves in year	0	0	0											
			Transfer to Renewal and Repairs Fund														
		0	CREDIT: Application of Earmarked Reserves in year	0	0	(150,000)											
			Application of Renewal and Repairs Fund														
		(180,443)	Depreciation	(410,803)	0	(410,803)		(410,803)	(410,803)	(410,803)	(410,803)	(410,803)	(410,803)	(410,803)	(410,803)	(410,803)	(410,8
		152,151	NET SURPLUS (-) / DEFICIT FOR YEAR	344,043	268,961	1,713,004		360,913	(57,003)	(40,430)	(237,837)	(147,054)	797,459	(225,940)	(578,349)	(658,193)	(605,
			SURPLUS / RESERVES ACCOUNT														
		(300,000)	Balance b/f 1st April - Revenue Account	(300,000)	(300,000)	(300,000)		(300,000)	(300,000)	(300,000)	(300,000)	(300,000)	(300,000)	(300,000)	(300,000)	(300,000)	(300,
		(1,737,026)	- Renewal and Repairs Fund	(1,970,334)	(1,970,334)	(1,970,334)		(257,330)	103,583	46,579	6,149	(231,688)	(378,742)	418,717	192,778	(385,572)	(1,043,
		(2,037,026)		(2,270,334)	(2,270,334)	(2,270,334)		(557,330)	(196,417)	(253,421)	(293,851)	(531,688)	(678,742)	118,717	(107,222)	(685,572)	(1,343,
		0	Add Surplus(-)/Deduct Deficit to Revenue Acct	0	0	0		0	0	0	0	0	0	0	0	0	
		(233,308)	Add Surplus(-)/Deduct Deficit to R&R Fund	344,043	268,961	1,713,004		360,913	(57,003)	(40,430)	(237,837)	(147,054)	797,459	(225,940)	(578,349)	(658,193)	(605
			Balance c/f 31st March		(2,001,373)	(557,330)		(196,417)	(253,421)	(293,851)	(531,688)	(678,742)	118,717	(107,222)	(685,572)	(1,343,764)	(1,949

Garston	Year 1 <u>759</u>	Year 2 <u>6 77%</u>	Year 3 <u>79%</u>	Year 4 <u>81%</u>	Year 5 <u>83%</u>	Year 6 <u>85%</u>	Year 7 85%	Year 8 85%	Year 9 85%	Year 10 85%
Number per day Days per week Weeks per year Estimated Annual Volume Income	<u>11</u> <u>5</u> <u>52</u> 2,860 2,145 - 1,866,150	5 2,202	2,259 - 2,210,823	2,317 - 2,334,797	2,374 - 2,464,220	2,431 - 2,599,306	2,431 - 2,677,286	2,431 - 2,757,604	2,431 - 2,840,332	2,431 - 2,925,542
New facility	Year 1	Year 2	Year 3	Year 4	Year 5	Year 6	Year 7 85%	Year 8 85%	Year 9 85%	Year 10 85%
Number per day Days per week Weeks per year	759 6 5 52 52 1,560 1,170	<u>% 77%</u>	<u>79%</u>	<u>81%</u>	<u>83%</u>	<u>85%</u>	85%	85%	85%	85%
Total available per year Income	1,560 1,170 - 1,017,900.00	,	1,232 - 1,205,903.40	1,264 - 1,273,525.58	1,295 - 1,344,119.77	1,326 - 1,417,803.45	1,326 - 1,460,337.55	1,326 - 1,504,147.68	1,326 - 1,549,272.11	1,326 - 1,595,750.27
Cost per Cremation Inflation rate Cremation volume growth rate	<u>3%</u> <u>2%</u>	<u>0 950</u>	979	1008	1038	1069	1101	1134	1168	1203
Total Income Garston New Facility Total Income	- 1,866,150.00 - 1,017,900.00 - 2,884,050.00) - 1,141,140.00	- 2,210,822.90 - 1,205,903.40 - 3,416,726.30	- 2,334,796.89 - 1,273,525.58 - 3,608,322.47	- 2,464,219.58 - 1,344,119.77 - 3,808,339.36	- 2,599,306.32 - 1,417,803.45 - 4,017,109.77	- 2,677,285.51 - 1,460,337.55 - 4,137,623.06	- 2,757,604.08 - 1,504,147.68 - 4,261,751.75	- 2,840,332.20 - 1,549,272.11 - 4,389,604.31	- 2,925,542.16 - 1,595,750.27 - 4,521,292.44

Reserves	2023/24	2024/25	2025/26	2026/27	2027/28	2028/29	2029/30	2030/31	2031/32	2032/33	2033/34
Balance Brought Forward	(2,270,334)	(557,330)	(196,417)	(253,421)	(293,851)	(531,688)	(678,742)	118,717	(107,222)	(685,572)	(1,343,764)
Add Surplus (-) / Deficit	1,713,004	360,913	(57,003)	(40,430)	(237,837)	(147,054)	797,459	(225,940)	(578,349)	(658,193)	(605,334)
Balance Carried Forward	(557,330)	(196,417)	(253,421)	(293,851)	(531,688)	(678,742)	118,717	(107,222)	(685,572)	(1,343,764)	(1,949,098)

Appendix A2																	
N N	VEST HERTS CREMATORIUM JOINT COMMITTEE																
2022/22	BUDGET WORKING SHEETS - 2023/24		2023/24	 Povisod	0004/07		2025/26	2026/27	2027/20	000000	000000	2020/24	2024/22	0000/00	2033/24		
2022/23 Actual £		Original Budget		Revised Budget	2024/25 Budget	Comments	Budget	2026/27 Budget	2027/28 Budget	2028/29 Budget	2029/30 Budget	2030/31 Budget	2031/32 Budget	2032/33 Budget	2033/34 Budget		
		L	2	2	2												
						Inflation rate 3%	Inflation rate 3%	Inflation rate	Inflation rate 3%	Inflation rate 3%	Inflation rate	Inflation rate	Inflation rate	Inflation rate 3%	Inflation rate 3%		
						3%	3.0	370	3/0	376	3%	3%	3%	3/0	570		
82,673	Employees Fees - Organists	81,900	36,049	78,000	ר 80,000		82,400	84,872	87,418	90,041	92,742	95,524	98,390	101,342	104,382		
553,236	Salaries - Manager and Staff	556,500	320, 384	560,000	575,500	Currently paid by TRDC - requires recharge	592,765	610,548	628,864	647,730	667,162	687,177	707,792	729,026	750,897		
15,663	Salaries - Clerk, Surveyor and Treasurer	15,750	6,644	16,000	22,000	Possible 4th Honourary officer from Jan	22,660	23,340	24,040	24,761	25,504	26,269	27,057	27,869	28,705		
0	Recruitment - Advertising and expenses	0	0	0	0]	Now done through the TRDC website at reduced	0	0	0	0	0	0	0	0	0		
481	Training	500	0	750	750	PCI Complience Training	773	796	820	844	869	896	922	950	979		
	Premises Repairs and Maintenance - Buildings and Grounds																
21,804	Managers Items - Buildings	27,300	6,988	27,500	28,000		28,840	29,705	30,596	31,514	32,460	33,433	34,436	35,470	36,534		
24,939 16,152	Managers Items - Grounds Surveyors Items - Buildings	31,500 26,250	9,644 7,493	31,500 26,250	32,500		33,475 27,810	34,479 28,644	35,514 29,504	36,579 30,389	37,676 31,300	38,807 32,239	39,971 33,207	41,170 34,203	42,405 35,229		
	Repairs and Maintenance - Buildings and Grounds																
	Special Items:																
38,948	Previous year's items																
	Payments against Earmarked Reserves in year																
	Repairs and Maintenance - Special Items				<u>ا</u>												
21,200	2022/23 Surveyor's Items (see list below) 2023/24 Surveyor's Items (see list below)	60,000	8,331 30,456	60,000	108,000		60,000	61,800	63,654	65,564	67,531	69,556	71,643	73,792	76,006		
	2022/24 Surveyor's items (see list below) 2022/23 Manager's Items (see list below)	50,000	50,400	00,000		Breakdown provided in Surveyors proposed Budget											
	2022/23 Manager's Items (see list below) 2022/23 Manager's Items (see list below)																
					[-												
	Contractual Maintenance																
31,339	Contractual Maintenance Contractual Maintenance	50,000	43,839	75,000	57,000	Breakdown provided in Surveyors proposed Budget	58,710	60,471	62,285	64,154	66,079	68,061	70,103	72,206	74,372 Miscoding on	Yaboo	
120,390	Contractual Cremator Maintenance	150,000	74,271	150,000	150,000	Set for 10years(ended July) - new contract to begin	150,000	150,000	150,000	150,000	150,000	150,000	150,000	150,000	150,000 Send david Ba	ss email to check new contract figure	ires
						once legal agreement signed/ follow up with david											
77,991	Gas	240,000	108,224	240,000	170,000	Based on Laser Tariff Forecast	150,000	154,500	159,135	163,909	168,826	173,891	179,108	184,481	190,016		
102,451	Electricity	100,000	40,882	100,000	90,000	Based on Laser Tariff Forecast	60,000	61,800	63,654	65,564	67,531	69,556	71,643	73,792	76,006		
23,420	Water	25,000	6,363	12,500	13,000		13,390	13,792	14,205	14,632	15,071	15,523	15,988	16,468	16,962		
25,910	Cleaning and Refuse Removal	31,500	14,667	31,500	32,500		33,475	34,479	35,514	36,579	37,676	38,807	39,971	41,170	42,405		
မီ	Environmental Monitoring	1,607	2,303	2,500	2,750	based on 2 visits a year from a TRDC staff member	2,833	2,917	3,005	3,095	3,188	3,284	3,382	3,484	3,588 Fay Rushby -	Check environmental for costs	\neg
	Supplies and Services					& added inflation charge											
B	Furniture, Fittings and Equipment	1,575	7,447	8,000	8,250		8,498	8,752	9,015	9,285	9,564	9,851	10,146	10,451	10,764		
6,153	Protective Clothing and Uniforms	8,400	5,870	8,400	8,750		9,013	9,283	9,561	9,848	10,144	10,448	10,761	11,084	11,417		
6,710 3,784	Printing and Stationery Postages	8,400	5,353 2,043	8,400 5,500	8,750		9,013	9,283 6,100	9,561 6,283	9,848	10,144	10,448	10,761 7,072	7,284	7,502		
7,697	Telephones	7,350	4,494	7,350	7,500		7,725	7,957	8,195	8,441	8,695	.,		9,501	9,786		
48,000	Yaboo	52,500	26,162	55,000	56,750		0	0	0	0	0	0	0	0	0		
2,013	Drinking water	2,310	3,413	6,000	6,200		6,386	6,578	6,775	6,978	7,187		7,625	7,854	8,090		
31,070		42,000	0	42,000	43,250		44,548	45,884	47,260	48,678	50,139		53,192	54,788	56,431		
1,116	Remembrance Services	3,000	639	640	3,000		3,090	3,183	3,278	3,377	3,478	3,582	3,690	3,800	3,914		
56,945	Fees - Medical Referees	0	26,641	47,000	50,000		51,500	53,045	54,636	56,275	57,964	59,703	61,494	63,339	65,239		
67,849	Consultancy Fees - management support	10,000	55,892	60,000	10,000	Legal work for Lead Authority Model	2,000	2,060	2,122	2,185	2,251	2,319	2,388	2,460	2,534		
	Memorialisation etc																
28,704	Plaques	26,250	14,157	15,000	15,500		15,965	16,444	16,937	17,445	17,969		19,063	19,635	20,224		
4,916	Urns / Polytainers Memorial Writing	2,625	3,440	6,000	6,200		6,386	6,578	6,775	6,978	7,187	7,403	7,625	7,854	8,090		
	- Book of Remembrance																
}	- Cards and Booklets	17,000	0	10,000	10,500		10,815	11,139	11,474	11,818	12,172	12,538	12,914	13,301	13,700		
/	- Service/Hymn Books																
23,975	Miscellaneous Expenses	26,250	9,385		18,000		18,540	19,096	19,669	20,259	20,867		22,138	22,802	23,486		
101,788 133,088	Other authorities - Salary Recharges Non-reclaimable VAT on Revenue Expenditure	136,500	5,113 80,866	136,500 140,000	140,500		144,715 148,320	149,056 152,770	153,528 157,353	158,134 162,073	162,878 166,935	167,764 171,944	172,797 177,102	177,981 182,415	183,321 187,887		
250,000	Return to Constituent Councils	250,000	0	250,000	0	Fixed costs - removed in 24/25 for 1 year	250,000	250,000	250,000	0	0	250,000		250,000	250,000		
0	Write Offs	0	315	0													
	Capital Financing																
	Direct Revenue Financing:			100,000	100,000		100,000	150,000	100,000	500,000	1,500,000	100,000	100,000	100,000	100,000		
	Other Capital Projects:																
208,483	Total Project Costs for New Site			0	0												
	Previous years' items																
0	Non-reclaimable VAT on Capital projects						20,000	20,000	27,000	20,000	100,000			20,000	20,000		
180,443	Depreciation	194,803	0	194,803	194,803	Calculated as Straight Line Moved to New Site	194,803	194,803	194,803	194,803	194,803	194,803	194,803	194,803	194,803		
252,037	Loan Interest/Repayment Business Rates	0	0	150,000	150,000	Estimated Amount	150,000	150,000	150,000	150,000	150,000	150,000	150,000	150,000	150,000		
0	Less Business Rates Growth	0	0	0	0	TBC	0	0	0	0	0	0	0	0	0		
0	Hosting Fee - TRDC	0	0	0	0	Catch up payments to be made in later years	0	60,000	60,000	60,000	60,000	60,000	60,000	60,000	60,000		
2,572,564	TOTAL EXPENDITURE	2,303,320	967,768	2,679,593	2,376,703		2,524,368	2,684,154	2,692,435	2,888,254	4,022,657	3,128,693	2,906,410	2,965,858	3,027,090		
		1			·	·						· · · · · · · · · · · · · · · · · · ·	·		·	1	

Appendix A2	WEST HERTS CREMATORIUM JOINT COMMITTEE															
	NEST HERTS CREMATORIOM SOINT COMMITTEE															
	BUDGET WORKING SHEETS - 2023/24		2023/24													
2022/23 Actual		Original Budget	Actual to 31st Oct	Revised Budget	2024/25 Budget	Comments	2025/26 Budget	2026/27 Budget	2027/28 Budget	2028/29 Budget	2029/30 Budget	2030/31 Budget	2031/32 Budget	2032/33 Budget	2033/34 Budget	
£		£	£	£	£											
				Current:	Increase adult cremation fee to:											
	INCOME	900	900	900	980		1,009	1,040	1,071	1,103	1,136	1,170	1,205	1,241	1,140	
(2,425,459)	Cremations	(1,957,500)	(1,224,691)	(2,000,000)	(2,158,156)	Assume fee stays at £900 for 2024/25	(2,280,638)	(2,408,527)	(2,542,037)	(2,681,390)	(2,761,831)	(2,844,686)	(2,930,027)	(3,017,928)	(3,017,928)	
(7,352)	Income under abatement sharing scheme	(4,500)	0	(4,500)	(4,500)		(4,500)	(4,500)	(4,500)	(4,500)	(4,500)	(4,500)	(4,500)	(4,500)	(4,500)	
(128,426)	Trees, Shrubs, Roses and Garden Seats	(86,625)	(88,531)	(150,000)	(115,875)		(122,534)	(129,488)	(136,749)	(144,330)	(152,242)	(156,809)	(161,513)	(166,359)	(171,349)	
				,												
(3,160)	Garden Memorial and Bulb Scheme	(2,363)	(1,684)	(3,000)	(2,318)		(2,451)	(2,590)	(2,735)	(2,887)	(3,045)	(3,136)	(3,230)	(3,327)	(3,427)	
(7,393)	Package, Postage and Receiving of Ashes	(4,725)	(4,385)	(6,000)	(4,635)		(4,901)	(5,180)	(5,470)	(5,773)	(6,090)	(6,272)	(6,461)	(6,654)	(6,854)	
(30,808)	Plaques	(19,688)	(13,592)	(25,000)	(19,313)		(20,422)	(21,581)	(22,792)	(24,055)	(25,374)	(26,135)	(26,919)	(27,726)	(28,558)	
	Café			,								. ,			0	
0			U	U					0	0	0				U	
(65,758)	Miscellaneous Income	(44,100)	(27,801)	(50,000)	(38,625)		(40,845)	(43, 163)	(45,583)	(48,110)	(50,747)	(52,270)	(53,838)	(55,453)	(57,116)	
(16,627)	Investment Income	(12,500)	(25,172)	(44,000)	(40,000)		(35,000)	(33,000)	(31,000)	(31,000)	(31,000)	(31,000)	(31,000)	(31,000)	(31,000)	
(20.454)	Memorial Writing	(19,688)	(20,453)	(35,000)	(27,038)		(28,591)	(30,214)	(31,908)	(33,677)	(35,523)	(36,589)	(37.686)	(38,817)	(39,982)	
				,									,			
(60,992)	Web Casting (Yaboo)	(45,000)	(41,069)	(70,000)	(52,500)		(55,517)	(58,668)	(61,958)	(65,392)	(68,977)	(71,046)	(73,177)	(75,373)	(77,634)	
(2,775,429)	TOTAL INCOME	(2,196,688)	(1,447,379)	(2,387,500)	(2,462,959)		(2,595,400)	(2,736,911)	(2,884,732)	(3,041,113)	(3,139,328)	(3,232,443)	(3,328,351)	(3,427,137)	(3,438,348)	
(202,865)	SURPLUS (-) / DEFICIT	106,632	(479,611)	292,093	(86,256)		(71,032)	(52,756)	(192,297)	(152,859)	883,329	(103,750)	(421,942)	(461,279)	(411,259)	
150.000	DEBIT: Transfers to Earmarked Reserves in year										1					
150,000	Transfer to Renewal and Repairs Fund															
-																
0	CREDIT: Application of Earmarked Reserves in year															
	Application of Renewal and Repairs Fund										1					
(180,443)	Depreciation	(194,803)		(194,803)	(194,803)		(194,803)	(194,803)	(194,803)	(194,803)	(194,803)	(194,803)	(194,803)	(194,803)	(194,803)	
(233,308)	NET SURPLUS (-) / DEFICIT FOR YEAR	(88,171)		97,290	(281,059)		(265,835)	(247,559)	(387,100)	(347,662)	688,526	(298,553)	(616,745)	(656,082)	(606,062)	
	SURPLUS / RESERVES ACCOUNT															
(300,000)	Balance b/f 1st April - Revenue Account	(300,000)		(300,000)	(300,000)		(300,000)	(300,000)	(300,000)	(300,000)	(300,000)	(300,000)	(300,000)	(300,000)	(300,000)	
(1,737,026)	- Renewal and Repairs Fund	(1,970,334)		(1,970,334)			(2,154,102)	(2,419,938)	(2,667,497)	(3,054,596)	(3,402,258)	(2,713,732)	(3,012,285)	(3,629,030)	(4,285,112)	
(2,037,026)		(2,270,334)		(2,270,334)	(2,173,044)		(2,454,102)	(2,719,938)	(2,967,497)	(3,354,596)	(3,702,258)	(3,013,732)	(3,312,285)	(3,929,030)	(4,585,112)	
0	Add Surplus(-)/Deduct Deficit to Revenue Acct															
(233,308)	Add Surplus(-)/Deduct Deficit to R&R Fund(-)	(88,171)		97,290	(281,059)		(265,835)	(247,559)	(387,100)	(347,662)	688,526	(298,553)	(616,745)	(656,082)	(606,062)	
(2 270 334)	Balance c/f 31st March	(2,358,505)		(2,173,044)	(2,454,102)		(2,719,938)	(2,967,497)	(3,354,596)	(3,702,258)	(3,013,732)	(3,312,285)	(3,929,030)	(4,585,112)	(5,191,173)	
(2,2.0,004)		(2,000,000)		(_,,	(2,007,102)		(2,	(2,001,401)	(0,001,000)	(0,.02,200)	(0,0.0,702)	(0,0.12,200)	(0,020,000)	(-,000,712)	(0,101,110)	
	Special Items:															
	Surveyor's items:															
	2023/24 Itoms															
	2023/24 Items															
-	Refurbish crematory staff room and toilets Replace mortar infill to all pantile roof verges				25,000 3,500		+					+	+			
	Repair and provide non-slip finish to yard staircase				2,250											
	CCTV survey of complete drainage system Provide LV main distribution drawing and survey				5,000								<u> </u>			
8	Investigate and repair cracking to concrete cloister beams				12,500											
e e	Clean and repair all external paving Repair and re-finish timber soffit to cloisters	-			6,000 2,750								+			
4																
<u>5</u>					60,000											
-																
					0											
		1				1				1		1	1			

Anner	ndix A3									1			1		
	T HERTS CREMATORIUM JOINT COMMITTEE														
B	UDGET WORKING SHEETS - 2023/24														
		2023/24 Budget £	2023/24 Actuals	Revised Budget	Comments	2024/25 Budget	2025/26 Budget	2026/27 Budget	2027/28 Budget	2028/29 Budget	2029/30 Budget	2030/31 Budget	2031/32 Budget	2032/33 Budget	2033/34 Budget
		£	£	£											
RE	VENUE ACCOUNT				Inflation rate										
EX	PENDITURE				3%	3%	3%	3%	3%	3%	3%	3%	3%	3%	3%
							0	0	0	0	0	0	0	0	0
	ployees ees - Organists	0	0	0	No allowance and assumed recorded music	0	0	0	0	0	0	0	0	0	0
	alaries - Manager and Staff	216,000	0	100,000	Assume extra hires in 24/25	230,000	236,900	244,007	251,327	258,867	266,633	274,632	0 282,871	291,357	300,098
	alaries - Manager and Starr alaries - Clerk, Surveyor and Treasurer	210,000	0	0	Costs covered by original site	0	230,900	0	0	0	200,033	0	0	0	0
R	ecruitment - Advertising and expenses	0	0	0	Done via TRDC/WBC HR	0	0	0	0	0	0	0	0	0	0
	raining	0	0	0	Covered through current site expenditure	0	0	0	0	0	0	0	0	0	0
	mises														
	epairs and Maintenance - Buildings and Grounds Managers Items - Buildings	0	17	250	Small Items - Pigeon Spikes	15,000	15,450	15,914	16,391	16,883	17,389	17,911	18,448	19,002	19,572
	Wanagers Rems - Daliangs			200		10,000	10,400	10,014	10,031	70,000	11,000		10,440	13,002	13,012
	Managers Items - Grounds	0	254	1,000		20,000	20,600	21,218	21,855	22,510	23,185	23,881	24,597	25,335	26,095
	Surveyors Items - Buildings	0	0	0	Increase going forward for LSH planned maintenance	15,000	15,450	15,914	16,391	16,883	17,389	17,911	18,448	19,002	19,572
R	epairs and Maintenance - Buildings and Grounds														
$\mathbb{H} + \mathbb{H}$	Special Items:	0	0	0						+					
P	revious year's items									+ +					
P	ayments against Earmarked Reserves in year														
R	epairs and Maintenance - Special Items														
	022/23 Surveyor's Items (see list below)	0	0	0						+ +					
21	023/24 Surveyor's Items (see list below)	0	0	0		88,200	39,500 0	36,900 0	39,650 0	0 124,200 0	68,740	68,740	0 68,740 0	68,740	68,740
2	022/23 Manager's Items (see list below)	0	0	0						<u> </u>					
2	023/24 Manager's Items (see list below)	0	0	0											
с	ontractual Maintenance														
	Contractual Maintenace	0	4,259	5,000	Fire Guard/Facultatieve/Orion	10,000	10,300 0	10,609 0	10,927 0	0 11,255 0	11,593 (11,941	0 12,299 0	12,668	13,048
	Contractual Cremator Maintenance	0	509	1,000		35,000	36,050	37,132	38,245	39,393	40,575	41,792	43,046	44,337	45,667
G	as	120,000	0	50,000		100,000	103,000	106,090	109,273	112,551	115,927	119,405	122,987	126,677	130,477
E	lectricity	50,000	0	25,000		50,000	51,500	53,045	54,636	56,275	57,964	59,703	61,494	63,339	65,239
N		25,000		12,500		20,000	20,600	21,218	21,855	22,510	23,185	23,881	24,597	25,335	
C	Ganing and Refuse Removal	31,500				32,500	33,475	34,479	35,514	36,579	37,676	38,807	39,971	41,170	
E	nRonmental Monitoring	1,607	0	1,607		2,750	2,833	2,917	3,005	3,095	3,188	3,284	3,382	3,484	3,588
Sup	phies and Services														
	urniture, Fittings and Equipment	0	282	1,000		2,500	2,575	2,652	2,732	2,814	2,898	2,985	3,075	3,167	3,262
	rotective Clothing and Uniforms	0	0 275	0	Funded from Current site budget	0	0	0	0	0	0	0	0	0	0
	rinting and Stationery ostages	0	0	1,000		2,500	2,575	2,652 2,652	2,732	2,814	2,898	2,985	3,075	3,167	
	elephones	0	440	1,000		2,500	2,575	2,652	2,732	2,814	2,898	2,985	3,075	3,167	
Y	aboo	0	6,104	12,000		15,000	15,450	15,914	16,391	16,883	17,389	17,911	18,448	19,002	19,572
	rinking water	0	0	0		6,000	6,180	6,365	6.556	6,753	6,956	7,164	7,379	7,601	7,829
	surances	0	0	0	Included in current site	0,000	0,780	0,303	6,556	0,755	0,930	7,104	1,579	7,001	7,629
			0	0										0	
R	emembrance Services	0	0	0		0	0	0	0	0	0	0	0	0	0
F	ees - Medical Referees	0	0	0		0	0	0	0	0	0	0	0	0	0
с	onsultancy Fees - management support	0	0	0		0	0	0	0	0	0	0	0	0	0
	lemorialisation etc						0	0	0	0	0		0	n	
	Plaques	0	0	0		5,000	5,150	5,305	5,464	5,628	5,796	5,970	6,149	6,334	6,524
	Urns / Polytainers	0	0	0		2,500	2,575	2,652	2,732	2,814	2,898	2,985	3,075	3,167	
	Memorial Writing														
	- Book of Remembrance	0	0												
	- Cards and Booklets	0	0	25,000		10,000	10,300	10,609	10,927	11,255	11,593	11,941	12,299	12,668	13,048
ľ	- Service/Hymn Books	0	U	U											
	iscellaneous Expenses	0	46	250		10,000	10,300	10,609	10,927	11,255	11,593	11,941	12,299	12,668	
	on-reclaimable VAT on Revenue Expenditure eturn to Constituent Councils	29,000 50,000		15,000	£50K not payable anymore	29,000	31,000	31,000	31,000	31,000	32,000	32,000	33,000	33,000	33,000
			5	5			0							0	
	bital Financing	200.000	(0E0.007)	200.000	S200.000 Principle currently control	000.000	000.000	000.000	200.000	200.000	200.022	000.000	200.000	200.000	200.000
	pan Repayment Principle	300,000	(252,037)	300,000	£300,000 Principle currently accrued over 2 years	300,000	300,000	300,000	300,000	300,000	300,000	300,000	300,000	300,000	300,000
L	ban Repayment Interst	332,107	332,107	332,107	1st Interest Payment of £332,107 from June '23	327,595	330,302	328,498	328,498	329,400	327,595	327,595	330,302	329,400	328,498
D	irect Revenue Financing:														
0	ther Capital Projects:	0	0	0		25,000	25,000	25,000	25,000	50,000	50,000	50,000	50,000	50,000	50,000
	New Crematorium Eacility		761.070	1 216 000		300 000								^	
	New Crematorium Facility	0	761,972	1,216,000		300,000	0	0	0	0	0	0	0	0	0
	Previous years' items	0	0	0		40.020	F 000			40.000	40.022	40.000	40.000	40.000	40.000
	on-reclaimable VAT on Capital projects epreciation	216,000	0	100,000 216,000		40,000 216,000	5,000 216,000	5,000 216,000	5,000 216,000	10,000 216,000	10,000 216,000	10,000 216,000	216,000	10,000 216,000	
	usiness Rates	210,000	5	130,000	Estimated Amount	130,000	130,000	130,000	130,000	130,000	130,000	130,000	130,000	130,000	
	ess Business Rates Growth	0	0	0	TBC	0	0	0	0	0	0	0	0	0	0
	osting Fee - Dacorum	0	0	50,000	Catch up payments to be made in later years	0	0	60,000	60,000	60,000	60,000	60,000	60,000	60,000	60,000
то		1,371,214	855,786	2,611,714	+ + + + + + + + + + + + + + + + + + + +	2,044,545	1,683,215	1 757 002	1,778,491	1,913,243	1,876,858	1,897,333	1,922,130	1,942,951	1,964,423
		1,311,214	000,700	2,011,714		2,044,040	1,003,215	1,757,003 Page 3	1,110,491	1,513,243	1,070,038	1,097,333	1,522,130	1,342,351	1,304,423

			1										
2023/24	2023/24	Revised		2024/25	2025/26	2026/27	2027/28	2028/29	2029/30	2030/31	2031/32	2032/33	2033/34
Budget	Actuals		Comments	Budget	Budget	Budget	Budget	Budget	Budget	Budget	Budget	Budget	Budget
£	£	£											
900	900	900	Increase adult cremation fee to:	980	1,009	1,040	1,071	1,103	1,136	1,170	1,205	1,241	1,140
(1,053,000)	(101,739)	(600,000)	Assume fee stays at £900 for 2024/25	(1,177,176)	(1,243,985)	(1,313,742)	(1,386,566)	(1,462,576)	(1,506,453)	(1,551,647)	(1,598,196)	(1,646,142)	(1,646,142)
300,000	0	0		0	0	0	0	0	0	0	0	0	0
0	0	0		(2,500)	(2,500)	(2,500)	(2,500)	(2,500)	(2,500)	(2,500)	(2,500)	(2,500)	(2,500)
0	0	0		40,000	41,200	42,436	43,709	45,020	46,371	47,762	49, 195	50,671	52,191
0	0	0		(2,000)	(2,060) 0	(2,122) 0	(2,185) 0	(2,251) 0	(2,319) 0	(2,388)	0 (2,460) 0	(2,534)	(2,610)
0	0	0		(2,000)	(2,060) 0	(2,122) 0	(2,185) 0	(2,251) 0	(2,319) 0	(2,388)	0 (2,460) 0	(2,534)	(2,610)
0	0	0		(10,000)	(10,300) 0	(10,609) 0	(10,927) 0	(11,255) 0	(11,593) 0	(11,941)	0 (12,299) 0	(12,668)	(13,048)
0	0	0		0	0	0	0	0	0	0	0	0	0
0	0	0		(5,000)	(5,150) 0	(5,305) 0	(5,464) 0	(5,628) 0	(5,796) 0	(5,970)	0 (6,149) 0	(6,334)	(6,524)
0	0	0	Included in Current site figures	0	0	0	0	0	0	0	0	0	0
0	0	0		(20,000)	(20,600) 0	(21,218) 0	(21,855) 0	(22,510) 0	(23,185) 0	(23,881)	0 (24,597) 0	(25, 335)	(26,095)
0	(5,984)	(30,000)		(30,000)	(30,900) 0	(31,827) 0	(32,782) 0	(33,765) 0	(34,778) 0	(35,822)	0 (36,896) 0	(38,003)	(39, 143)
30,000	0	0		0	0	0	0	0	0	0	0	0	0
(723,000)	(107,723)	(630,000)		(1,208,676)	(1,276,355)	(1,347,008)	(1,420,755)	(1,497,716)	(1,542,572)	(1,588,775)	(1,636,363)	(1,685,379)	(1,686,481)
648,214	748,063	1,981,714		835,869	406,860	409,995	357,736	415,527	334,285	308,559	285,767	257,572	277,942
		(150,000)											
(216,000)	0	(216,000)		(216,000)	(216,000)	(216,000)	(216,000)	(216,000)	(216,000)	(216,000)	(216,000)	(216,000)	(216,000)
432,214	748,063			619,869	190,860	193,995	141,736	199,527	118,285	92,559	69,767	41,572	61,942
	<u> </u>	Budget Actuals £ £ 900 900 (1,053,000) (101,739) 300,000 0 0 0	Budget Actuals Budget £ £ £ 900 900 900 11,053,000 (101,739) (600,000) 300,000 0 0 0 0 0 0 100 0 0 0 100 0 0 0 100 0 0 0 100 0 0 0 100 0 0 0 100 0 0 0 100 0 0 0 100 0 0 0 100 0 0 0 100 0 0 0 100 0 0 0 100 0 0 0 100 0 0 0 100 0 0 0 100 0 0 0 100 0	Budget Actuals Budget Comments £ £ £ £ 1 900 900 900 Increase adult cremation fee to: (1,053,000) (101,738) (600,000) Assume fee stays at £900 for 2024/25 300,000 0 0 0 Assume fee stays at £900 for 2024/25 300,000 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 10 0 0 0 0 10 0 0 0 0 10 0 0 0 0	Length Actuals Budget Comments Budget $\hat{\mathbf{F}}$	Budget Actuals Budget Comments Budget <	Bedget Actas Budget Comments Budget Budget Budget C	Note Action Bades Action Budget Budget <th>Normal Action Researce Commonto Budget Budget</th> <th>Normal Action Action Bader Bader</th> <th>Normal Sector Normal Sector Bade Bad</th> <th>Note Regul <thr< th=""><th>b b c s c s c s c s</th></thr<></th>	Normal Action Researce Commonto Budget Budget	Normal Action Action Bader Bader	Normal Sector Normal Sector Bade Bad	Note Regul Regul <thr< th=""><th>b b c s c s c s c s</th></thr<>	b b c s c s c s c s

		Appendix A1															
		١	VEST HERTS CREMATORIUM JOINT COMMITTEE														
Code: Main Si	ub Detail	2022/23 Actual	BUDGET 2022/23 - 2032/33 SUMMARY	Original Budget £	2023/24 Actual to 31st Oct £	Revised Budget £	Comments	2024/25 Budget	2025/26 Budget	2026/27 Budget	2027/28 Budget	2028/29 Budget	2029/30 Budget	2030/31 Budget	2031/32 Budget	2032/33 Budget	203 Bu
		L	REVENUE ACCOUNT	£	2	2											
					Inflation rate			Inflation rate	Inflation rate	Inflation rate	Inflation rate	<u> </u>					
			EXPENDITURE		3%			3%	3%	3%	3%	3%	3%	3%	3%	3%	
		00.070	Employees	04.000		70.000			00.400	04.070			00.740	05.504	00.000	101.010	
	102	82,673	Fees - Organists	81,900	36,049			80,000	82,400	84,872	87,418	90,041	92,742	95,524	98,390	101,342	<u> </u>
	5001 5002	553,236 15,663	Salaries - Manager and Staff Salaries - Clerk, Surveyor and Treasurer	772,500 15,750	320,384	660,000 16,000		805,500 22,000	829,665 22,660	854,555 23,340	880,192 24,040	906,597 24,761	933,795 25,504	961,809 26,269	990,663 27,057	1,020,383	
					-												
Gʻ	107	0	Recruitment - Advertising and expenses	0	0	0		0	0	0	0	0	0	0	0	0	
G	108	481	Training	500	0	750		750	773	796	820	844	869	896	922	950	
			Describes														<u> </u>
			Premises Repairs and Maintenance - Buildings and Grounds														
Gź	210	21,804	Managers Items - Buildings	27,300	7,005	27,750		43,000	44,290	45,619	46,987	48,397	49,849	51,344	52,885	54,471	-
	213 211	24,939 16,152	Managers Items - Grounds	31,500 26,250	9,899 7493	32,500 26,250		52,500 42,000	54,075 43,260	55,697 44,558	57,368 45,895	59,089 47,271	60,862 48,690	62,688 50,150	64,568 51,655	66,505 53,204	
		10,132	Surveyors Items - Buildings	20,200		20,200		12,000	10,200	1,000	10,000		10,000	00,700			
			Repairs and Maintenance - Buildings and Grounds Special Items:														
		38,948	Previous year's items		8,331												
			Payments against Earmarked Reserves in year		-												-
			Repairs and Maintenance - Special Items														
		21,200	Surveyor's Items	60,000	30,456	60,000		196,200	99,500	98,700	103,304	189,764	136,271	138,296	140,383	142,532	
		0	Contractual Maintenance														
Gź	215	31,339	Contractual Maintenance	50,000	48,098	80,000		67,000	69,010	71,080	73,213	75,409	77,671	80,002	82,402	84,874	
G21	5003	120,390	Contractual Cremator Maintenance	150,000	74,780	151,000		185,000	186,050	187,132	188,245	189,393	190,575	191,792	193,046	194,337	
G	217	77,991	Gas	360,000	108,734	290,000		270,000	253,000	260,590	268,408	276,460	284,754	293,296	302,095	311,158	
G	218	102,451	Electricity	150,000	40,882	125,000		140,000	111,500	114,845	118,290	121,839	125,494	129,259	133,137	137,131	
G	221	23,420	Water	50,000	6,363	25,000		33,000	33,990	35,010	36,060	37,142	38,256	39,404	40,586	41,803	
				,													
G	226	25,910	Cleaning and Refuse Removal	63,000	14,899	47,500		65,000	66,950	68,959	71,027	73,158	75,353	77,613	79,942	82,340	
Gź	229	0	Environmental Monitoring	3,214	2,303	4,107		5,500	5,665	5,835	6,010	6,190	6,376	6,567	6,764	6,967	-
			Supplies and Services														
G	342	1,199	Furniture, Fittings and Equipment	1,575	7,729	9,000		10,750	11,073	11,405	11,747	12,099	12,462	12,836	13,221	13,618	
G	34 D	6,153	Protective Clothing and Uniforms	8,400	5,870	8,400		8,750	9,013	9,283	9,561	9,848	10,144	10,448	10,761	11,084	-
G	349 20 20	6,710		8,400	5,628	9,400		11,250	11,588	11,935	12,293	12,662	13,042	13,433	13,836	14,251	
G	°¶	3,784	Postages	5,513	2,043	5,500		8,250	8,498	8,752	9,015	9,285	9,564	9,851	10,146	10,451	
	å9 2	7,697 48,000	Telephones Yaboo	7,350	4,934	8,350 67,000		10,000	10,300 15,450	10,609 15,914	10,927 16,391	11,255 16,883	11,593 17,389	11,941 17,911	12,299	12,668 19,002	
	360	2,013	Drinking water	2,310	3,413	6,000		12,200	12,566	12,943	13,331	13,731	14,143	14,567	15,004	15,455	
G	362	31,070	Insurances	42,000	0	42,000		43,250	44,548	45,884	47,260	48,678	50,139	51,643	53,192	54,788	
	363				639							3,377				3,800	+
			Remembrance Services	3,000				3,000	3,090	3,183	3,278		3,478	3,582	3,690		
G	364	56,945	Fees - Medical Referees	0	26,641	47,000		50,000	51,500	53,045	54,636	56,275	57,964	59,703	61,494	63,339	
G36	4002	67,849	Consultancy Fees - management support	10,000	55,892	60,000		10,000	2,000	2,060	2,122	2,185	2,251	2,319	2,388	2,460	
			Memorialisation etc														
G36		28,704	Plaques	26,250	14,157	15,000		20,500	21,115	21,748	22,401	23,073	23,765	24,478	25,212	25,969	
G36	5002	4,916	Urns / Polytainers Memorial Writing	2,625	3,440	6,000		8,700	8,961	9,230	9,507	9,792	10,086	10,388	10,700	11,021	
G36	6001		- Book of Remembrance														
	6002	10,000	- Cards and Booklets	17,000	0	35,000		20,500	21,115	21,748	22,401	23,073	23,765	24,478	25,212	25,969	1
G36	6002		- Service/Hymn Books														
G	367	23,975	Miscellaneous Expenses	26,250	9,431	17,750		28,000	28,840	29,705	30,596	31,514	32,460	33,433	34,436	35,470	
	368	101,788	Other Authorities - Salary Recharges	136,500	5,113			140,500	144,715	149,056	153,528	158,134	162,878	167,764	172,797	177,981	
	369	133,088	Non-reclaimable VAT on Revenue Expenditure	140,038	82,192			173,000	179,320	183,770	188,353	193,073	198,935	203,944	210,102	215,415	
	490 0005	250,000	Return to Constituent Councils Write Offs	300,000	315	250,000		0	250,000	250,000	250,000	0	0	250,000	250,000	250,000	
		0		0	515	-											<u> </u>
G	470		Capital Financing Loan Repayment Principle	300,000	(252,037)	300,000		300,000	300,000	300,000	300,000	300,000	300,000	300,000	300,000	300,000	
	10	252,037	Loan Repayment Interest	332,107	332,107	332,107		327,595	330,302	328,498	328,498	329,400	327,595	327,595	330,302	329,400	-
		100,000	Direct Revenue Financing:			100,000		100,000	100,000	150,000	100,000	500,000	1,500,000	100,000	100,000	100,000	
G47	1017	0	Other Capital Projects:	0	0	0		25,000	25,000	25,000	25,000	50,000	50,000	50,000	50,000	50,000	1
		0	New Facility Planning					0	0	0	0	0	0	0	0	0	1
		208,483	New Crematorium Facility	0	761,972	1,216,000		300,000	0	0	0	0	0	0	0	0	
																	<u> </u>
																	1
	001		Previous years' items	0	0	100.000		0	0	0	0	0	0	0	0	0	<u> </u>
	100	180,443	Non-reclaimable VAT on Capital projects Depreciation	410,803	0	100,000 410,803		40,000 410,803	25,000 410,803	25,000 410,803	32,000	30,000 410,803	110,000 410,803	310,000 410,803	30,000 410,803	30,000 410,803	+
		0	Business Rates	0	0	280,000		280,000	280,000	280,000	280,000	280,000	280,000	280,000	280,000	280,000	+
		0	Less Business Rates Growth	0	0	0		0	0	0	0	0	0	0	0	0	
		0	Hosting Fee	0	0	50,000	Hosting Fees for 2 years repaid over 10	0	0	120,000	120,000	120,000	120,000	120,000	120,000	120,000	
		2,682,564	TOTAL EXPENDITURE	3,674,534	1,824,063	5,241,307		4,421,248	4,207,582	4,441,157	4,470,926	4,801,497	5,899,515	5,026,026	4,828,540	4,908,809	+
					1			1									<u> </u>

2033/34 Budget
104,382
28,705
0
979
56,105
68,501
54,800
144,746
87,420 195,667
320,493
141,245
43,058
84,810
7,176
14,026
11,417
14,679
10,764 13,048
19,572
15,918
56,431
3,914
65,239
2,534
00.740
26,748 11,352
26,748
20,740
36,534
183,321 220,887
250,000
300,000 328,498
100,000
50,000
0
0
0
30,000 410,803
280,000
0 120,000
4,991,513

		Appendix A1	WEST HERTS CREMATORIUM JOINT COMMITTEE														
			WEST HERTS CREMATORIUM JOINT COMMITTEE														
			BUDGET 2022/23 - 2032/33		2023/24												
ode:		2022/23		Original	Actual to			2024/25 Budget	2025/26	2026/27	2027/28	2028/29	2029/30	2030/31	2031/32	2032/33	2033/34
nain s	Sub Detail	Actual		Budget	31st Oct	Budget	Comments	Budget	Budget	Budget	Budget	Budget	Budget	Budget	Budget	Budget	Budget
_		L		L	2	2											
	_		INCOME			900	Increase adult cremation fee to:	980 0	1,009 0	1,040 0	1,071 0	1,103 0	1,136 0	1,170 0	1,205 0	1,241	1,140
инс	00	(2,000,000)		(3,010,500)	(1,326,430)			(3,335,332)	(3,524,623)	(3,722,269)	(3,928,603)	(4,143,966)	(4,268,285)	(4,396,333)	(4,528,223)	(4,664,070)	(4,664,070
NHC	00	(2,000,000)	Cremations	(3,010,500)	(1,320,430)	(2,000,000)	Assume fee stays at £900 for 2024/25	(3,335,332)	(3,524,623)	(3,722,209)	(3,920,003)	(4,143,900)	(4,200,203)	(4,390,333)	(4,526,225)	(4,004,070)	(4,004,070
		(7,352)	Income under abatement sharing scheme	(4,500)	0	(4,500)		(7,000)	(7,000)	(7,000)	(7,000)	(7,000)	(7,000)	(7,000)	(7,000)	(7,000)	(7,000
		(128,426)	Trees, Shrubs, Roses and Garden Seats	(86,625)	(88,531)	(150,000)		(75,875)	(81,334)	(87,052)	(93,040)	(99,309)	(105,871)	(109,047)	(112,318)	(115,688)	(119,158
	_	(3,160)	Garden Memorial and Bulb Scheme	(2,363)	(1,684)	(3,000)		(4,318)	(4,511)	(4,712)	(4,920)	(5,138)	(5,363)	(5,524)	(5,690)	(5,861)	(6,037
	_	(7,393)	Package, Postage and Receiving of Ashes	(4,725)	(4,385)	(6,000)		(6,635)	(6,961)	(7,301)	(7,655)	(8,024)	(8,408)	(8,660)	(8,920)	(9,188)	(9,464
_	_		Plaques	(19,688)	(13,592)	(25,000)		(29,313)	(30,722)	(32,190)	(33,719)	(35,310)	(36,966)	(38,075)	(39,218)	(40,394)	(41,606
		0	Café	0	0	0		0	0	0	0	0	0	0	0	0	(
		(65,758)	Miscellaneous Income	(44,100)	(27,801)	(50,000)		(43,625)	(45,995)	(48,467)	(51,047)	(53,737)	(56,544)	(58,240)	(59,987)	(61,787)	(63,640
		(16,627)		(12,500)	(25,172)			(40,000)	(35,000)	(33,000)	(31,000)	(31,000)	(31,000)	(31,000)	(31,000)	(31,000)	(31,000
		(29,454)		(19,688)	(20,453)			(47,038)	(49,191)	(51,432)	(53,763)	(56,187)	(58,709)	(60,470)	(62,284)	(64,152)	(66,077
		(60,992)	Web Casting (Yaboo)	(45,000)	(47,052)	(100,000)		(82,500)	(86,417)	(90,495)	(94,739)	(99,157)	(103,755)	(106,868)	(110,074)	(113,376)	(116,777
		0	(Less income while building - Cremations)	300,000	0			0	0	0	0	0	0	0	0	0	(
		0	(Less income while building - Other)	30,000	0				0		0	0	0	0	0	0	
		(2,349,970)	TOTAL INCOME	(2,919,688)	(1,555,101)	(3,017,500)		(3,671,635)	(3,871,754)	(4,083,919)	(4,305,487)	(4,538,829)	(4,681,901)	(4,821,218)	(4,964,714)	(5,112,516)	(5,124,829
		332,594	SURPLUS (-) / DEFICIT	754,846	268,961	2,223,807		749,614	335,828	357,239	165,439	262,668	1,217,614	204,809	(136,174)	(203,707)	(133,316
	_	0	DEBIT: Transfers to Earmarked Reserves in year	0	0	0 0											
			Transfer to Renewal and Repairs Fund														
		0	CREDIT: Application of Earmarked Reserves in year	0	0	(150,000)											
			Application of Renewal and Repairs Fund														
		(180,443)	Depreciation	(410,803)	0	0 (410,803)		(410,803)	(410,803)	(410,803)	(410,803)	(410,803)	(410,803)	(410,803)	(410,803)	(410,803)	(410,803
		152,151	NET SURPLUS (-) / DEFICIT FOR YEAR	344,043	268,961	1,663,004		338,811	(74,975)	(53,564)	(245,364)	(148,135)	806,811	(205,994)	(546,977)	(614,510)	(544,119
			SURPLUS / RESERVES ACCOUNT														
		(300.000)	Poloneo h/f det April Povonus Assessment	(300,000)	(300,000)	(300,000)		(300,000)	(300,000)	(300,000)	(300,000)	(300,000)	(300,000)	(300,000)	(300,000)	(300,000)	(300,000
		(300,000) (1,737,026)	Balance b/f 1st April - Revenue Account - Renewal and Repairs Fund	(300,000) (1,970,334)	(300,000) (1,970,334)			(300,000) (307,330)	(300,000) 31,481	(300,000) (43,495)	(300,000) (97,059)	(300,000)	(490,557)	316,254	(300,000)	(300,000) (436,717)	(300,000 (1,051,227
	_	(1,737,026)		(1,970,334)	(1,970,334)			(607,330)	(268,519)	(343,495)	(397,059)	(642,423)	(790,557)	16,254	(189,740)	(736,717)	(1,051,227
_		(2,001,020)		(=,=, 0,004)	(2,2.0,004)	(2,2:0,004)		(001,000)	(200,010)	(0.10,100)	(00.,000)	(0-12,-120)	(,		(100,140)	((1,007,227
		(222.200)	Add Surplus(-)/Deduct Deficit to Revenue Acct	244.042	260.064	1 662 004		220.044	(74.075)	(52 504)	(245.264)	(149.125)	0	(205.004)	(546.077)	(614 510)	(544.440
_			Add Surplus(-)/Deduct Deficit to R&R Fund	344,043	268,961			338,811	(74,975)	(53,564)	(245,364)	(148,135)	806,811	(205,994)	(546,977)	(614,510)	(544,119
		(2,270,334)	Balance c/f 31st March	(1,926,291)	(2,001,373)	(607,330)	1 11	(268,519)	(343,495)	(397,059)	(642,423)	(790,557)	16,254	(189,740)	(736,717)	(1,351,227)	(1,895,34

Estimate sheets 2017-18 (first draft).xls

Garston	Year 1	Year 2	Year 3	Year 4	Year 5	Year 6	Year 7	Year 8	Year 9	Year 10
	<u>759</u>	<u>% 77%</u>	<u>79%</u>	<u>81%</u>	<u>83%</u>	<u>85%</u>	85%	85%	85%	85%
Number per day	<u> 11 </u>									
Days per week	5									
Weeks per year Estimated Annual Volume	<u>52</u> 2,860 2,145	5 2,202	2,259	2,317	2,374	2,431	2,431	2,431	2,431	2,431
Income	- 1,866,150	,	- 2,280,638	- 2,408,527	- 2,542,037	- 2,681,390	- 2,761,831	- 2,844,686	- 2,930,027	- 3,017,928
New facility	Year 1	Year 2	Year 3	Year 4	Year 5	Year 6	Year 7	Year 8	Year 9	Year 10
	759	<u>% 77%</u>	<u>79%</u>	<u>81%</u>	<u>83%</u>	<u>85%</u>	85%	85%	85%	85%
Number per day Days per week	5									
Weeks per year	<u>52</u> 1,560 1,170									
Total available per year		,	1,232	1,264	1,295	1,326	1,326	1,326	1,326	1,326
Income	- 1,017,900.00) - 1,177,176.00 -	- 1,243,984.56	- 1,313,742.18	- 1,386,565.66	- 1,462,576.19	- 1,506,453.47	- 1,551,647.08	- 1,598,196.49	- 1,646,142.39
Cost per Cremation	87	<u>0</u> 980	1009	1040	1071	1103	1136	1170	1205	1241
Inflation rate	<u>3%</u> <u>2%</u>	<u> </u>	1000	1040	1071	1100	1100	1170	1200	1241
Cremation volume growth rate	<u>2%</u>									
Total Income										
Garston	- 1,866,150.00) - 2,158,156.00	- 2,280,638.36	- 2,408,527.32	- 2,542,037.05	- 2,681,389.68	- 2,761,831.37	- 2,844,686.31	- 2,930,026.90	- 3,017,927.71
New Facility	- 1,017,900.00		- 1,243,984.56	- 1,313,742.18	- 1,386,565.66	- 1,462,576.19	- 1,506,453.47	- 1,551,647.08	- 1,598,196.49	- 1,646,142.39
Total Income	- 2,884,050.00) - 3,335,332.00	- 3,524,622.92	- 3,722,269.50	- 3,928,602.71	- 4,143,965.87	- 4,268,284.84	- 4,396,333.39	- 4,528,223.39	- 4,664,070.09

Reserves	2023/24	2024/25	2025/26	2026/27	2027/28	2028/29	2029/30	2030/31	2031/32	2032/33	2033/34
Balance Brought Forward	(2,270,334)	(607,330)	(268,519)	(343,495)	(397,059)	(642,423)	(790,557)	16,254	(189,740)	(736,717)	(1,351,227)
Add Surplus (-) / Deficit	1,663,004	338,811	(74,975)	(53,564)	(245,364)	(148,135)	806,811	(205,994)	(546,977)	(614,510)	(544,119)
Balance Carried Forward	(607,330)	(268,519)	(343,495)	(397,059)	(642,423)	(790,557)	16,254	(189,740)	(736,717)	(1,351,227)	(1,895,346)

Appendix A2											-		1				
N N	VEST HERTS CREMATORIUM JOINT COMMITTEE																
2022/22	BUDGET WORKING SHEETS - 2023/24		2023/24	 Povisod	0004/07		2025/26	2026/27	2027/20	000000	000000	2020/24	2024/22	0000/00	2033/24		
2022/23 Actual £		Original Budget		Revised Budget	2024/25 Budget	Comments	Budget	2026/27 Budget	2027/28 Budget	2028/29 Budget	2029/30 Budget	2030/31 Budget	2031/32 Budget	2032/33 Budget	2033/34 Budget		
		L	2	2	2												
						Inflation rate 3%	Inflation rate 3%	Inflation rate	Inflation rate 3%	Inflation rate 3%	Inflation rate	Inflation rate	Inflation rate	Inflation rate 3%	Inflation rate 3%		
							570	576	576	578	578	576	576	576	576		
82,673	Employees Fees - Organists	81,900	36,049	78,000	ר 80,000		82,400	84,872	87,418	90,041	92,742	95,524	98,390	101,342	104,382		
553,236	Salaries - Manager and Staff	556,500	320, 384	560,000	575,500	Currently paid by TRDC - requires recharge	592,765	610,548	628,864	647,730	667,162	687,177	707,792	729,026	750,897		
15,663	Salaries - Clerk, Surveyor and Treasurer	15,750	6,644	16,000	22,000	Possible 4th Honourary officer from Jan	22,660	23,340	24,040	24,761	25,504	26,269	27,057	27,869	28,705		
0	Recruitment - Advertising and expenses	0	0	0	0]	Now done through the TRDC website at reduced	0	0	0	0	0	0	0	0	0		
481	Training	500	0	750	750	PCI Complience Training	773	796	820	844	869	896	922	950	979		
	Premises Repairs and Maintenance - Buildings and Grounds																
21,804	Managers Items - Buildings	27,300	6,988	27,500	28,000		28,840	29,705	30,596	31,514	32,460	33,433	34,436	35,470	36,534		
24,939 16,152	Managers Items - Grounds Surveyors Items - Buildings	31,500 26,250	9,644 7,493	31,500 26,250	32,500 27,000		33,475 27,810	34,479 28,644	35,514 29,504	36,579 30,389	37,676 31,300	38,807 32,239	39,971 33,207	41,170 34,203	42,405 35,229		
	Repairs and Maintenance - Buildings and Grounds																
	Special Items:																
38,948	Previous year's items																
	Payments against Earmarked Reserves in year																
	Repairs and Maintenance - Special Items				<u>ا</u>												
21,200	2022/23 Surveyor's Items (see list below) 2023/24 Surveyor's Items (see list below)	60,000	8,331 30,456	60,000	108,000		60,000	61,800	63,654	65,564	67,531	69,556	71,643	73,792	76,006		
	2022/24 Surveyor's items (see list below) 2022/23 Manager's Items (see list below)	50,000	00,400	00,000		Breakdown provided in Surveyors proposed Budget											
	2022/23 Manager's Items (see list below) 2022/23 Manager's Items (see list below)																
					[
	Contractual Maintenance																
31,339	Contractual Maintenance	50,000	43,839	75,000	57,000	Breakdown provided in Surveyors proposed Budget	58,710	60,471	62,285	64,154	66,079	68,061	70,103	72,206	74,372 Miscoding on	Yaboo	
120,390	Contractual Cremator Maintenance	150,000	74,271	150,000	150,000	Set for 10years(ended July) - new contract to begin	150,000	150,000	150,000	150,000	150,000	150,000	150,000	150,000	150,000 Send david B	ass email to check new contract figure	ures
						once legal agreement signed/ follow up with david											
77,991	Gas	240,000	108,224	240,000	170,000	Based on Laser Tariff Forecast	150,000	154,500	159,135	163,909	168,826	173,891	179,108	184,481	190,016		
102,451	Electricity	100,000	40,882	100,000	90,000	Based on Laser Tariff Forecast	60,000	61,800	63,654	65,564	67,531	69,556	71,643	73,792	76,006		
23,420	Water	25,000	6,363	12,500	13,000		13,390	13,792	14,205	14,632	15,071	15,523	15,988	16,468	16,962		
25,910	Cleaning and Refuse Removal	31,500	14,667	31,500	32,500		33,475	34,479	35,514	36,579	37,676	38,807	39,971	41,170	42,405		
a g	Environmental Monitoring	1,607	2,303	2,500	2,750	based on 2 visits a year from a TRDC staff member	2,833	2,917	3,005	3,095	3,188	3,284	3,382	3,484	3,588 Fay Rushby -	Check environmental for costs	
	Supplies and Services					& added inflation charge											
ស្រួ	Furniture, Fittings and Equipment	1,575	7,447	8,000	8,250		8,498	8,752	9,015	9,285	9,564	9,851	10,146	10,451	10,764		
6,153	Protective Clothing and Uniforms	8,400	5,870	8,400	8,750		9,013	9,283	9,561	9,848	10,144	10,448	10,761	11,084	11,417		
6,710 3,784	Printing and Stationery Postages	8,400	5,353 2,043	8,400 5,500	8,750		9,013	9,283 6,100	9,561 6,283	9,848	10,144	10,448	10,761 7,072	7,284	11,417		
7,697	Telephones	7,350	4,494	7,350	7,500		7,725	7,957	8,195	8,441	8,695	.,		9,501	9,786		
48,000	Yaboo	52,500	26,162	55,000	56,750		0	0	0	0	0	0	0	0	0		
2,013	Drinking water	2,310	3,413	6,000	6,200		6,386	6,578	6,775	6,978	7,187		7,625	7,854	8,090		
31,070		42,000	0	42,000	43,250		44,548	45,884	47,260	48,678	50,139		53,192	54,788	56,431		
1,116	Remembrance Services	3,000	639	640	3,000		3,090	3,183	3,278	3,377	3,478	3,582	3,690	3,800	3,914		
56,945	Fees - Medical Referees	0	26,641	47,000	50,000		51,500	53,045	54,636	56,275	57,964	59,703	61,494	63,339	65,239		
67,849	Consultancy Fees - management support	10,000	55,892	60,000	10,000	Legal work for Lead Authority Model	2,000	2,060	2,122	2,185	2,251	2,319	2,388	2,460	2,534		
	Memorialisation etc																
28,704	Plaques	26,250	14,157	15,000	15,500		15,965	16,444	16,937	17,445	17,969		19,063	19,635	20,224		
4,916	Urns / Polytainers Memorial Writing	2,625	3,440	6,000	6,200		6,386	6,578	6,775	6,978	7,187	7,403	7,625	7,854	8,090		
	- Book of Remembrance																
}	- Cards and Booklets	17,000	0	10,000	10,500		10,815	11,139	11,474	11,818	12,172	12,538	12,914	13,301	13,700		
/	- Service/Hymn Books																
23,975	Miscellaneous Expenses	26,250	9,385		18,000		18,540	19,096	19,669	20,259	20,867		22,138	22,802	23,486		
101,788 133,088	Other authorities - Salary Recharges Non-reclaimable VAT on Revenue Expenditure	136,500	5,113 80,866	136,500 140,000	140,500		144,715 148,320	149,056 152,770	153,528 157,353	158,134 162,073	162,878 166,935	167,764 171,944	172,797 177,102	177,981 182,415	183,321 187,887		
250,000	Return to Constituent Councils	250,000	0	250,000	0	Fixed costs - removed in 24/25 for 1 year	250,000	250,000	250,000	0	0	250,000		250,000	250,000		
0	Write Offs	0	315	0													
	Capital Financing																
	Direct Revenue Financing:			100,000	100,000		100,000	150,000	100,000	500,000	1,500,000	100,000	100,000	100,000	100,000		
	Other Capital Projects:																
208,483	Total Project Costs for New Site			0	0												
	Previous years' items																
0	Non-reclaimable VAT on Capital projects						20,000	20,000	27,000	20,000	100,000			20,000	20,000		
180,443	Depreciation	194,803	0	194,803	194,803	Calculated as Straight Line Moved to New Site	194,803	194,803	194,803	194,803	194,803	194,803	194,803	194,803	194,803		
252,037	Loan Interest/Repayment Business Rates	0	0	150,000	150,000	Estimated Amount	150,000	150,000	150,000	150,000	150,000	150,000	150,000	150,000	150,000		
0	Less Business Rates Growth	0	0	0	0	TBC	0	0	0	0	0	0	0	0	0		
0	Hosting Fee - TRDC	0	0	0	0	Catch up payments to be made in later years	0	60,000	60,000	60,000	60,000	60,000	60,000	60,000	60,000		
2,572,564	TOTAL EXPENDITURE	2,303,320	967,768	2,679,593	2,376,703		2,524,368	2,684,154	2,692,435	2,888,254	4,022,657	3,128,693	2,906,410	2,965,858	3,027,090		
		· 1															

Appendix A2	WEST HERTS CREMATORIUM JOINT COMMITTEE															
	BUDGET WORKING SHEETS - 2023/24		2023/24													
2022/23 Actual		Original Budget	Actual to 31st Oct	Revised Budget	2024/25 Budget	Comments	2025/26 Budget	2026/27 Budget	2027/28 Budget	2028/29 Budget	2029/30 Budget	2030/31 Budget	2031/32 Budget	2032/33 Budget	2033/34 Budget	
£		£	£	£	£											
				Current:	Increase adult cremation fee to:	5.00%										
	INCOME	900	900	900	980		1,009	1,040	1,071	1,103	1,136	1,170	1,205	1,241	1,140	
(2,425,459)	Cremations	(1,957,500)	(1,224,691)	(2,000,000)	(2,158,156)	Assume fee stays at £900 for 2024/25	(2,280,638)	(2,408,527)	(2,542,037)	(2,681,390)	(2,761,831)	(2,844,686)	(2,930,027)	(3,017,928)	(3,017,928)	
(7,352)	Income under abatement sharing scheme	(4,500)	0	(4,500)	(4,500)		(4,500)	(4,500)	(4,500)	(4,500)	(4,500)	(4,500)	(4,500)	(4,500)	(4,500)	
(128,426)	Trees, Shrubs, Roses and Garden Seats	(86,625)	(88,531)	(150,000)	(115,875)		(124,913)	(134,566) #	(144,871) #	(155,870)	# (167,608) #	# (175,988) #	(184,787) #	(194,027) #	(203,728)	
				,												
(3,160)	Garden Memorial and Bulb Scheme	(2,363)	(1,684)	(3,000)	(2,318)		(2,498)	(2,691)	(2,897)	(3,117)	(3,352)	(3,520)	(3,696)	(3,881)	(4,075)	
(7,393)	Package, Postage and Receiving of Ashes	(4,725)	(4,385)	(6,000)	(4,635)		(4,997)	(5,383)	(5,795)	(6,235)	(6,704)	(7,040)	(7,391) 0	(7,761) 0	(8,149)	
(30,808)	Plagues	(19,688)	(13,592)	(25,000)	(19,313)		(20,819)	(22,428)	(24,145)	(25,978)	(27,935)	(29,331)	(30,798)	(32,338)	(33,955)	
(,,		(,,,	(),,	(,,,						,	,				,	
0	Café		0	U	0			0	0	0	0	0	0	0	U	
(65,758)	Miscellaneous Income	(44,100)	(27,801)	(50,000)	(38,625)		(41,638)	(44,855)	(48,290)	(51,957)	(55,869)	(58,663)	(61,596) 0	(64,676) 0	(67,909)	
(16,627)	Investment Income	(12,500)	(25,172)	(44,000)	(40,000)		(35,000)	(33,000)	(31,000)	(31,000)	(31,000)	(31,000)	(31,000)	(31,000)	(31,000)	
(00.45.4)	Memorial Writing	(19,688)	(00.450)	(35,000)	(27,038)		(29,146)	(24.000)	(33.803)	(36,370)	(39.108)	(41,064)		(45,273) 0	(47,537)	
			(20,453)	,				(31,399)	,		,		(43,117) 0			
(60,992)	Web Casting (Yaboo)	(45,000)	(41,069)	(70,000)	(52,500)		(56,595)	(60,968)	(65,637)	(70,621)	(75,939)	(79,736)	(83,722) 0	(87,909) 0	(92,304)	
(2,775,429)	TOTAL INCOME	(2,196,688)	(1,447,379)	(2,387,500)	(2,462,959)		(2,600,744)	(2,748,317)	(2,902,976)	(3,067,038)	(3,173,847)	(3,275,527)	(3,380,635)	(3,489,291)	(3,511,084)	
(202,865)	SURPLUS (-) / DEFICIT	106,632	(479,611)	292,093	(86,256)		(76,377)	(64,162)	(210,541)	(178,784)	848,811	(146,834)	(474,225)	(523,433)	(483,995)	
150,000	DEBIT: Transfers to Earmarked Reserves in year															
	Transfer to Renewal and Repairs Fund															
0	CREDIT: Application of Earmarked Reserves in year															
	Application of Renewal and Repairs Fund															
(180,443)	Depreciation	(194,803)		(194,803)	(194,803)		(194,803)	(194,803)	(194,803)	(194,803)	(194,803)	(194,803)	(194,803)	(194,803)	(194,803)	
(233,308)	NET SURPLUS (-) / DEFICIT FOR YEAR	(88,171)		97,290	(281,059)		(271,180)	(258,965)	(405,344)	(373,587)	654,008	(341,637)	(669,028)	(718,236)	(678,798)	
	SURPLUS / RESERVES ACCOUNT							+								
(300,000)	Balance b/f 1st April - Revenue Account	(300,000)		(300,000)	(300,000)		(300,000)	(300,000)	(300,000)	(300,000)	(300,000)	(300,000)	(300,000)	(300,000)	(300,000)	
(1,737,026)	- Renewal and Repairs Fund	(1,970,334)		(1,970,334)			(2,154,102)	(2,425,282)	(2,684,248)	(3089,592)	(3,463,179)	(2,809,171)	(3,150,809)	(3,819,837)	(4,538,073)	
(2,037,026)		(2,270,334)		(2,270,334)			(2,454,102)		(2,984,248)	(3,389,592)	(3,763,179)	(3,109,171)	(3,450,809)	(4,119,837)	(4,838,073)	
	Add Surplus(-)/Deduct Deficit to Revenue Acct															
(233 308)	Add Surplus(-)/Deduct Deficit to Revenue Acct Add Surplus(-)/Deduct Deficit to R&R Fund(-)	(88,171)		97,290	(281,059)		(271,180)	(258,965)	(405,344)	(373,587)	654,008	(341,637)	(669,028)	(718,236)	(678,798)	
				-			· · · · ·		,	· · · · /		· · · · /				
(2,270,334)	Balance c/f 31st March	(2,358,505)		(2,173,044)	(2,454,102)		(2,725,282)	(2,984,248)	(3,389,592)	(3,763,179)	(3,109,171)	(3,450,809)	(4,119,837)	(4,838,073)	(5,516,870)	
								+			+		+			
	Special Items:															
	Surveyor's items:															
	2023/24 Items							+				+				
	Refurbish crematory staff room and toilets				25,000											
	Replace mortar infill to all pantile roof verges Repair and provide non-slip finish to yard staircase				3,500			+								
ν	CCTV survey of complete drainage system				5,000											
a	Provide LV main distribution drawing and survey Investigate and repair cracking to concrete cloister beams				3,000			+								
ge	Clean and repair all external paving				6,000											
	Repair and re-finish timber soffit to cloisters				2,750			+			++		+			
54					60,000											
4								+								
					0			+			++		+			

Apper	div A3												1		
	T HERTS CREMATORIUM JOINT COMMITTEE														
В	UDGET WORKING SHEETS - 2023/24														
		2023/24 Budget £	2023/24 Actuals	Revised Budget	Comments	2024/25 Budget	2025/26 Budget	2026/27 Budget	2027/28 Budget	2028/29 Budget	2029/30 Budget	2030/31 Budget	2031/32 Budget	2032/33 Budget	2033/34 Budget
		£	£	£											
RE	VENUE ACCOUNT				Inflation rate										
EXF	PENDITURE				3%	3%	3%	3%	3%	3%	3%	3%	3%	3%	3%
							0	0	0	0	0	0	0	0	0
	ployees ees - Organists	0	0	0	No allowance and assumed recorded music		0	0	0	0	0	0	0	0	0
	alaries - Manager and Staff	216,000	0	100,000	Assume extra hires in 24/25	230,000	236,900	244,007	251,327	258,867	266,633	274,632	0 282,871	291,357	300,098
	alaries - Manager and Starr alaries - Clerk, Surveyor and Treasurer	210,000	0	0	Costs covered by original site	0	230,900	0	0	0	200,033	0	0	0	0
R	ecruitment - Advertising and expenses	0	0	0	Done via TRDC/WBC HR	°	0	0	0	0	0	0	0	0	0
	raining	0	0	0	Covered through current site expenditure	0	0	0	0	0	0	0	0	0	0
	mises														
	epairs and Maintenance - Buildings and Grounds Managers Items - Buildings	0	17	250	Small Items - Pigeon Spikes	15,000	15,450	15,914	16,391	16,883	17,389	17,911	18,448	19,002	19,572
	Wanagers Rems - Daliangs			200		10,000	10,400	10,014	10,031	70,000	11,000		10,440	13,002	13,012
	Managers Items - Grounds	0	254	1,000		20,000	20,600	21,218	21,855	22,510	23,185	23,881	24,597	25,335	26,095
	Surveyors Items - Buildings	0	0	0	Increase going forward for LSH planned maintenance	15,000	15,450	15,914	16,391	16,883	17,389	17,911	18,448	19,002	19,572
R	epairs and Maintenance - Buildings and Grounds														
$\mathbb{H}^{\mathbb{N}}$	Special Items:	0	0	0											
P	revious year's items														
P	ayments against Earmarked Reserves in year														
R	epairs and Maintenance - Special Items														
	022/23 Surveyor's Items (see list below)	0	0	0						+ +					
20	023/24 Surveyor's Items (see list below)	0	0	0		88,200	39,500 0	36,900 0	39,650 0	0 124,200 0	68,740	68,740	0 68,740 0	68,740	68,740
20	022/23 Manager's Items (see list below)	0	0	0											
20	023/24 Manager's Items (see list below)	0	0	0											
c	ontractual Maintenance									+					
	Contractual Maintenace	0	4,259	5,000	Fire Guard/Facultatieve/Orion	10,000	10,300 0	10,609 0	10,927 0	0 11,255 0	11,593 (11,941	0 12,299 0	12,668	13,048
	Contractual Cremator Maintenance	0	509	1,000		35,000	36,050	37,132	38,245	39,393	40,575	41,792	43,046	44,337	45,667
G	as	120,000	0	50,000		100,000	103,000	106,090	109,273	112,551	115,927	119,405	122,987	126,677	130,477
E	lectricity	50,000	0	25,000		50,000	51,500	53,045	54,636	56,275	57,964	59,703	61,494	63,339	65,239
w		25,000		12,500		20,000	20,600	21,218	21,855	22,510	23,185	23,881	24,597	25,335	
С	Ganing and Refuse Removal	31,500				32,500	33,475	34,479	35,514	36,579	37,676	38,807	39,971	41,170	
	nPhonmental Monitoring	1,607	0	1,607		2,750	2,833	2,917	3,005	3,095	3,188	3,284	3,382	3,484	3,588
	All Services														
	urniture, Fittings and Equipment	0	282	1,000		2,500	2,575	2,652	2,732	2,814	2,898	2,985	3,075	3,167	3,262
	rotective Clothing and Uniforms	0	0 275	0	Funded from Current site budget	0	0	0	0	0	0	0	0	0	0
	rinting and Stationery ostages	0	0	1,000		2,500	2,575	2,652 2,652	2,732	2,814	2,898	2,985	3,075	3,167	
	elephones	0	440	1,000		2,500	2,575	2,652	2,732	2,814	2,898	2,985	3,075	3,167	
Ya	aboo	0	6,104	12,000		15,000	15,450	15,914	16,391	16,883	17,389	17,911	18,448	19,002	19,572
	rinking water	0	0	0		6,000	6,180	6,365	6.556	6,753	6,956	7,164	7,379	7,601	7,829
	surances	0	0	0	Included in current site	0,000	0,780	0,303	6,556	0,755	0,930	7,104	1,579	7,001	7,629
			0	0						Ŭ				0	
R	emembrance Services	0	0	0		0	0	0	0	0	0	0	0	0	0
F	ees - Medical Referees	0	0	0		0	0	0	0	0	0	0	0	0	0
c	onsultancy Fees - management support	0	0	0		0	0	0	0	0	0	0	0	0	0
	lemorialisation etc						0	0	0	0	0		0	n	
	Plaques	0	0	0		5,000	5,150	5,305	5,464	5,628	5,796	5,970	6,149	6,334	6,524
	Urns / Polytainers	0	0	0		2,500	2,575	2,652	2,732	2,814	2,898	2,985	3,075	3,167	
	Memorial Writing														
	- Book of Remembrance	0	0												
	- Cards and Booklets	0	0	25,000		10,000	10,300	10,609	10,927	11,255	11,593	11,941	12,299	12,668	13,048
ľ	- Service/Hymn Books	0	U	U											
	iscellaneous Expenses	0	46	250		10,000	10,300	10,609	10,927	11,255	11,593	11,941	12,299	12,668	
	on-reclaimable VAT on Revenue Expenditure eturn to Constituent Councils	29,000 50,000		15,000	£50K not payable anymore	29,000	31,000	31,000	31,000	31,000	32,000	32,000	33,000	33,000	33,000
			5	5			0							0	
	bital Financing	200.000	(0E0.007)	200.000	S200.000 Principle currently control	000.000	000.000	000.000	200.000	200.000	200.022	000.000	200.000	200.000	200.000
	pan Repayment Principle	300,000	(252,037)	300,000	£300,000 Principle currently accrued over 2 years	300,000	300,000	300,000	300,000	300,000	300,000	300,000	300,000	300,000	300,000
Lo	ban Repayment Interst	332,107	332,107	332,107	1st Interest Payment of £332,107 from June '23	327,595	330,302	328,498	328,498	329,400	327,595	327,595	330,302	329,400	328,498
D	irect Revenue Financing:														
0	ther Capital Projects:	0	0	0		25,000	25,000	25,000	25,000	50,000	50,000	50,000	50,000	50,000	50,000
	New Crematorium Facility		761,972	1,216,000		300,000	0								
	New Crematorium Facility	0	/01,9/2	1,210,000		300,000	0	0	0	0	0	0	0	0	0
	Previous years' items	0	0	100.000		40.000	E 000			40.000	40.000	40.000	40.000	40.000	40.000
	on-reclaimable VAT on Capital projects epreciation	216,000	0	100,000 216,000		40,000 216,000	5,000 216,000	5,000 216,000	5,000 216,000	10,000 216,000	10,000 216,000	10,000 216,000	216,000	10,000 216,000	
	usiness Rates	210,000	5	130,000	Estimated Amount	130,000	130,000	130,000	130,000	130,000	130,000	130,000	130,000	130,000	
	ess Business Rates Growth	0	0	0	TBC	0	0	0	0	0	0	0	0	0	0
	osting Fee - Dacorum	0	0	50,000	Catch up payments to be made in later years	0	0	60,000	60,000	60,000	60,000	60,000	60,000	60,000	60,000
тот		1,371,214	855,786	2,611,714	+ + + + + + + + + + + + + + + + + + + +	2,044,545	1,683,215	1 757 002	1,778,491	1,913,243	1,876,858	1,897,333	1,922,130	1,942,951	1,964,423
10		1,311,214	000,700	2,011,/14		2,044,040	1,003,215	1,757,003 Page 3	1,110,491	1,513,243	1,070,038	1,097,333	1,922,130	1,342,351	1,304,423

Appendix A3														
WEST HERTS CREMATORIUM JOINT COMMITTEE														
BUDGET WORKING SHEETS - 2023/24	0000/04	0000/04	Device at		0004/05	0005/00	0000/07	0007/00	0000/00	0000/00	0000/04	0004/00	0000/00	0000/04
	2023/24 Budget	2023/24 Actuals	Revised Budget	Comments	2024/25 Budget	2025/26 Budget	2026/27 Budget	2027/28 Budget	2028/29 Budget	2029/30 Budget	2030/31 Budget	2031/32 Budget	2032/33 Budget	2033/34 Budget
	f	f	f	Comments	Dudget	Duuger	Duugei	Dudget	Buuger	Duugei	Dudger	Duugei	Duuget	Duuget
			-	5.00%										
INCOME	900	900	900	Increase adult cremation fee to:	980	1,009	1,040	1,071	1,103	1,136	1,170	1,205	1,241	1,140
		(404 700)			(1.17.170)		(1 0 1 0 7 1 0)	(1 000 500)	(1 (00 570)	(1 500 (50)	(1 551 0 17)	(1.500.400)	(1 0 10 1 10)	(1.0.10.1.10)
Cremations	(1,053,000)	(101,739)	(600,000)	Assume fee stays at £900 for 2024/25	(1,177,176)	(1,243,985)	(1,313,742)	(1,386,566)	(1,462,576)	(1,506,453)	(1,551,647)	(1,598,196)	(1,646,142)	(1,646,142)
(Less income while building)	300,000	0	0		0	0	0	0	0	0	0	0	0	0
Income under abatement sharing scheme	0	0	0		(2,500)	(2,500)	(2,500)	(2,500)	(2,500)	(2,500)	(2,500)	(2,500)	(2,500)	(2,500)
									· · ·					
Trees, Shrubs, Roses and Garden Seats	0	0	0		(40,000)	(42,000) 0	(44,100) 0	(46,305)	(48,620) 0	(51,051) 0	(53,604)	0 (56,284) 0	(59,098)	(62,053)
					(1.1.1)								(1.1.1.1)	
Garden Memorial and Bulb Scheme	0	0	0		(2,000)	(2,100) 0	(2,205) 0	(2,315)	(2,431) 0	(2,553) 0	(2,680)	0 (2,814) 0	(2,955)	(3,103)
Package Destage and Passiving of Ashee		0	0		(2,000)	(2,100) 0	(2,205) 0	(2,315)	(2,431) 0	(2,553) 0	(2,680)	0 (2,814) 0	(2,955)	(3, 103)
Package, Postage and Receiving of Ashes	0	0	U		(2,000)	(2,100) 0	(2,205) 0	(2,315)	(2,431) 0	(2,000) 0	(2,000)	(2,014) 0	(2,900)	(3, 103)
Plaques	0	0	0		(10,000)	(10,500) 0	(11,025) 0	(11,576) ((12,155) 0	(12,763) 0	(13,401)	0 (14,071) 0	(14,775)	(15,513)
· induce	-		-		(,)	(,)	(,	(,	(,	((,	(,	(,	(,
Café	0	0	0		0	0	0	0	0	0	0	0	0	0
Miscellaneous Income	0	0	0		(5,000)	(5,250) 0	(5,513) 0	(5,788)	(6,078) 0	(6,381) 0	(6,700)	0 (7,036) 0	(7,387)	(7,757)
		0	0	Included in Current site figures			0			0	0	0	0	0
Investment Income	0	0	0	Included in Current site rightes	0	0	0	0	0	0	0	0	0	0
Memorial Writing	0	0	0		(20,000)	(21,000) 0	(22,050) 0	(23, 153)	(24,310) 0	(25,526) 0	(26,802)	0 (28,142) 0	(29,549)	(31,027)
		(((22.22)									
Web Casting (Yaboo)	0	(5,984)	(30,000)		(30,000)	(31,500) 0	(33,075) 0	(34,729)	(36,465) 0	(38,288) 0	(40,203)	0 (42,213) 0	(44,324)	(46,540)
(Less income while building)	30,000	0	0		0	0	0	0	0	0	0	0	0	0
	00,000					- · · · ·		, i			Ů	·		Ů
TOTAL INCOME	(723,000)	(107,723)	(630,000)		(1,288,676)	(1,360,935)	(1,436,415)	(1,515,247)	(1,597,566)	(1,648,068)	(1,700,218)	(1,754,070)	(1,809,685)	(1,817,737)
	648,214	748,063	1,981,714		755,869	322,280	320,588	263,244	315,677	228,789	197,116	168,060	133,266	146,686
SURPLUS (-) / DEFICIT	648,214	748,063	1,981,714		/55,869	322,280	320,588	263,244	315,677	228,789	197,116	168,060	133,266	140,000
DEBIT: Transfers to Earmarked Reserves in year														
Transfer to Renewal and Repairs Fund														
CREDIT: Application of Formarked Peacetring in year			(150,000)											
CREDIT: Application of Earmarked Reserves in year			(150,000)											
Application of Renewal and Repairs Fund														
Depreciation	(216,000)	0	(216,000)		(216,000)	(216,000)	(216,000)	(216,000)	(216,000)	(216,000)	(216,000)	(216,000)	(216,000)	(216,000)
	(2.0,000)		(210,000)		(210,000)	(2.10,000)	(2.10,000)	(2.10,000)	(2.10,000)	(2.10,000)	(2.13,000)	(2.0,000)	(2.0,000)	(2.13,000)
NET SURPLUS (-) / DEFICIT FOR YEAR	432,214	748,063	1,615,714		539,869	106,280	104,588	47,244	99,677	12,789	(18,884)	(47,940)	(82,734)	(69,314)

		Appendix A1	VEST HERTS CREMATORIUM JOINT COMMITTEE														
		N			2023/24												
Code: Main	Sub Detail	2022/23 Actual £	BUDGET 2022/23 - 2032/33 SUMMARY	Original Budget £	Actual to 31st Oct £	Revised Budget £	Comments	2024/25 Budget	2025/26 Budget	2026/27 Budget	2027/28 Budget	2028/29 Budget	2029/30 Budget	2030/31 Budget	2031/32 Budget	2032/33 Budget	203 Bu
			REVENUE ACCOUNT		Inflation rate			Inflation rate									
			EXPENDITURE		3%			3%	3%	3%	3%	3%	3%	3%	3%	3%	
			Employees														
	G102	82,673	Fees - Organists	81,900	36,049	78,000		80,000	82,400	84,872	87,418	90,041	92,742	95,524	98,390	101,342	
	05001	553,236	Salaries - Manager and Staff	772,500	320,384			805,500	829,665	854,555	880,192	906,597	933,795	961,809	990,663	1,020,383	
G	05002	15,663	Salaries - Clerk, Surveyor and Treasurer	15,750	6,644	16,000		22,000	22,660	23,340	24,040	24,761	25,504	26,269	27,057	27,869	
	G107	0	Recruitment - Advertising and expenses	0	0	0 0		0	0	0	0	0	0	0	0	0	
	G108	481	Training	500	0	750		750	773	796	820	844	869	896	922	950	
			Premises Repairs and Maintenance - Buildings and Grounds														
	G210	21,804	Managers Items - Buildings	27,300	7,005	27,750		43,000	44,290	45,619	46,987	48,397	49,849	51,344	52,885	54,471	
	G213 G211	24,939 16,152	Managers Items - Grounds Surveyors Items - Buildings	31,500 26,250	9,899 7493			52,500	54,075 43,260	55,697 44,558	57,368 45,895	59,089 47,271	60,862 48,690	62,688 50,150	64,568 51,655	66,505 53,204	
	5211	10,132		20,200		20,200		.2,000	10,200		10,000	,	10,000			00,201	
			Repairs and Maintenance - Buildings and Grounds Special Items:														
		38,948	Previous year's items		8,331	1											
			Payments against Earmarked Reserves in year														
			Repairs and Maintenance - Special Items														
		21,200	Surveyor's Items	60,000	30,456	60,000		196,200	99,500	98,700	103,304	189,764	136,271	138,296	140,383	142,532	
		0	Contractual Maintenance														
	G215 215003	31,339 120,390	Contractual Maintenance Contractual Cremator Maintenance	50,000 150,000	48,098	1 1		67,000 185,000	69,010 186,050	71,080	73,213	75,409 189,393	77,671	80,002 191,792	82,402 193,046	84,874 194,337	
	3217	77,991	Gas	360,000	108,734			270,000	253,000	260,590		276,460	284,754	293,296	302,095	311,158	
	3217	102,451	Electricity	150,000	40,882			140,000	111,500	114,845	118,290	121,839	125,494	129,259	133,137	137,131	
	3221	23,420	Water	50,000	6,363	25,000		33,000	33,990	35,010	36,060	37,142	38,256	39,404	40,586	41,803	
	3226	25,910	Cleaning and Refuse Removal	63,000	14,899	47,500		65,000	66,950	68,959	71,027	73,158	75,353	77,613	79,942	82,340	
	3229	0	Environmental Monitoring	3,214	2,303	4,107		5,500	5,665	5,835	6,010	6,190	6,376	6,567	6,764	6,967	
			Supplies and Services														
	3342	1,199	Furniture, Fittings and Equipment	1,575	7,729	9,000		10,750	11,073	11,405	11,747	12,099	12,462	12,836	13,221	13,618	
1	G3490	6,153	Protective Clothing and Uniforms	8,400	5,870	8,400		8,750	9,013	9,283	9,561	9,848	10,144	10,448	10,761	11,084	
-	3349 200 200	6,710	Printing and Stationery	8,400	5,628	9,400		11,250	11,588	11,935	12,293	12,662	13,042	13,433	13,836	14,251	
	53 AD	3,784	Postages	5,513	2,043			8,250	8,498	8,752	9,015	9,285	9,564	9,851	10,146	10,451	
	33 69 3216√	7,697	Telephones Yaboo	7,350	4,934 32,266			10,000	10,300 15,450	10,609 15,914	10,927 16,391	11,255 16,883	11,593 17,389	11,941 17,911	12,299 18,448	12,668 19,002	
	3210 - 3360	48,000 2,013	Drinking water	2,310	32,200			12,200	12,566	12,943	13,331	13,731	14,143	14,567	15,004	15,455	
	3362	31,070	Insurances	42,000	0	42,000		43,250	44,548	45,884	47,260	48,678	50,139	51,643	53,192	54,788	
	3363	1,116	Remembrance Services	3,000	639			3,000	3,090	3,183		3,377	3,478	3,582	3,690	3,800	
	G364	56,945	Fees - Medical Referees	0	26,641			50,000	51,500	53,045		56,275	57,964	59,703	61,494	63,339	
G	364002	67,849	Consultancy Fees - management support	10,000	55,892	60,000		10,000	2,000	2,060	2,122	2,185	2,251	2,319	2,388	2,460	
	05004	00.704	Memorialisation etc	00.050		15.000		00.500	01.115	01.740	00.404	00.070	00.705	0.1.170	05.040	05.000	
	365001 365002	28,704 4,916	Plaques Urns / Polytainers	26,250	14,157 3,440			20,500 8,700	21,115 8,961	21,748 9,230	22,401 9,507	23,073 9,792	23,765 10,086	24,478	25,212 10,700	25,969 11,021	1
-		.,	Memorial Writing	_,		.,		.,		.,			,				
	366001)	- Book of Remembrance														
	366002	10,000	- Cards and Booklets	17,000	0	35,000		20,500	21,115	21,748	22,401	23,073	23,765	24,478	25,212	25,969	
	366002	/	- Service/Hymn Books														1
	G367 G368	23,975 101,788	Miscellaneous Expenses	26,250 136,500	9,431 5,113			28,000	28,840 144,715	29,705	30,596 153,528	31,514 158,134	32,460 162,878	33,433 167,764	34,436	35,470 177,981	
	3368 3369	101,788	Other Authorities - Salary Recharges Non-reclaimable VAT on Revenue Expenditure	136,500	82,192			140,500	144,715	149,056		158,134	198,935	203,944	210,102	215,415	+
	G490	250,000	Return to Constituent Councils	300,000	0	250,000		0	250,000	250,000	250,000	0	0	250,000	250,000	250,000	
G	580005	0	Write Offs	0	315	i 0											1
			Capital Financing														
	G470	252,037	Loan Repayment Principle Loan Repayment Interest	300,000 332,107	(252,037) 332,107			300,000 327,595	300,000 330,302	300,000 328,498	300,000 328,498	300,000 329,400	300,000 327,595	300,000 327,595	300,000 330,302	300,000 329,400	-
		100,000	Direct Revenue Financing:	332,107	332,107	100,000		100,000	100,000	150,000		500,000	1,500,000	100,000	100,000	100,000	
G	71017	0	Other Capital Projects:	0	0	0 0		25,000	25,000	25,000		50,000	50,000	50,000	50,000	50,000	
		0	New Facility Planning					0	0	0	0	0	0	0	0	0	
		208,483	New Crematorium Facility	0	761,972	1,216,000		300,000	0	0	0	0	0	0	0	0	+
																	1
			Previous years' items	0	0	0 0		0	0	0	0	0	0	0	0	0	
	001	0 180,443	Non-reclaimable VAT on Capital projects Depreciation	410,803		0 100,000 0 410,803		40,000	25,000 410,803	25,000 410,803		30,000 410,803	110,000 410,803	310,000 410,803	30,000 410,803	30,000 410,803	
		0	Business Rates	0	0	280,000		280,000	280,000	280,000		280,000	280,000	280,000	280,000	280,000	1
		0	Less Business Rates Growth	0	0	0 0		0	0	0	0	0	0	0	0	0	1
		0	Hosting Fee	0	0	50,000	Hosting Fees for 2 years repaid over 10	0	0	120,000	120,000	120,000	120,000	120,000	120,000	120,000	
		2,682,564	TOTAL EXPENDITURE	3,674,534	1,824,063	5,241,307		4,421,248	4,207,582	4,441,157	4,470,926	4,801,497	5,899,515	5,026,026	4,828,540	4,908,809	1

2033/34 Budget
104,382
28,705
0
979
56,105
68,501
54,800
144,746
87,420 195,667
320,493
141,245
43,058
84,810
7,176
14,026
11,417
14,679
10,764 13,048
19,572
15,918
56,431
3,914
65,239
2,534
00.740
26,748 11,352
26,748
20,740
36,534
183,321 220,887
250,000
300,000 328,498
100,000
50,000
0
0
0
30,000 410,803
280,000
0 120,000
4,991,513

		Appendix A1															
	_		WEST HERTS CREMATORIUM JOINT COMMITTEE														
			BUDGET 2022/23 - 2032/33		2023/24												
ode:		2022/23	SUMMARY	Original	Actual to	Revised		2024/25	2025/26	2026/27	2027/28	2028/29	2029/30	2030/31	2031/32	2032/33	2033/34
ain su	ub Detail	Actual		Budget	31st Oct	Budget	Comments	Budget	Budget								
		L		L	L	L											
			INCOME			900	Increase adult cremation fee to:	980 0	1,009 0	1,040 0	1,071 0	1,103 0	1,136 0	1,170 0	1,205 0	1,241	1,1
HC 8	80	(2,000,000)		(3,010,500)	(1,326,430)		Assume fee stays at £900 for 2024/25	(3,335,332)	(3,524,623)	(3,722,269)	(3,928,603)	(4,143,966)	(4,268,285)	(4,396,333)	(4,528,223)	(4,664,070)	(4,664,0
		(7,352)	Income under abatement sharing scheme	(4,500)	0	(4,500)		(7,000)	(7,000)	(7,000)	(7,000)	(7,000)	(7,000)	(7,000)	(7,000)	(7,000)	(7,0
_		(128,426)	Turne Shruke Desse and Carden Secto	(86,625)	(00.524)	(150,000)		(155,875)	(166,913)	(178,666)	(191,176)	(204,491)	(218,659)	(229,592)	(244.074)	(050.405)	(265,78
		(120,420)	Trees, Shrubs, Roses and Garden Seats	(00,025)	(88,531)	(150,000)		(135,675)	(100,913)	(178,000)	(191,176)	(204,491)	(216,659)	(229,592)	(241,071)	(253,125)	(205,7)
		(3,160)	Garden Memorial and Bulb Scheme	(2,363)	(1,684)	(3,000)		(4,318)	(4,598)	(4,896)	(5,213)	(5,548)	(5,905)	(6,200)	(6,510)	(6,835)	(7,1
		(7,393)	Package, Postage and Receiving of Ashes	(4,725)	(4,385)	(6,000)		(6,635)	(7,097)	(7,588)	(8,110)	(8,666)	(9,257)	(9,720)	(10,206)	(10,716)	(11,2
		(30,808)	Plaques	(19,688)	(13,592)	(25,000)		(29,313)	(31,319)	(33,453)	(35,721)	(38,133)	(40,697)	(42,732)	(44,869)	(47,112)	(49,46
		0	Café	0	0	0		0	0	0	0	0	0	0	0	0	
-		(65,758)	Miscellaneous Income	(44,100)	(27,801)	(50,000)		(43,625)	(46,888)	(50,368)	(54,078)	(58,034)	(62,251)	(65,363)	(68,631)	(72,063)	(75,66
-		(16,627)	Investment Income	(12,500)	(25,172)	(44,000)		(40,000)	(35,000)	(33,000)	(31,000)	(31,000)	(31,000)	(31,000)	(31,000)	(31,000)	(31,00
		(29,454)	Memorial Writing	(19,688)	(20,453)	(35,000)		(47,038)	(50,146)	(53,449)	(56,956)	(60,680)	(64,634)	(67,866)	(71,259)	(74,822)	(78,5
		(60,992)	Web Casting (Yaboo)	(45,000)	(47,052)	(100,000)		(82,500)	(88,095)	(94,043)	(100,366)	(107,086)	(114,227)	(119,939)	(125,935)	(132,232)	(138,8
		0	(Less income while building - Cremations)	300,000	0	0		0	0	0	0	0	0	0	0	0	
		0	(Less income while building - Other)	30,000	0	0		0	0	0	0	0	0	0	0	0	
		(2,349,970)	TOTAL INCOME	(2,919,688)	(1,555,101)	(3,017,500)		(3,751,635)	(3,961,679)	(4,184,731)	(4,418,223)	(4,664,605)	(4,821,915)	(4,975,745)	(5,134,705)	(5,298,976)	(5,328,8
					000.004	0.000.007				050 (00	50 700	400.000	1 077 000	50.000	(000.405)	(000 107)	(007.0
		332,594	SURPLUS (-) / DEFICIT	754,846	268,961	2,223,807		669,614	245,903	256,426	52,703	136,893	1,077,600	50,282	(306,165)	(390,167)	(337,3
-		0	DEBIT: Transfers to Earmarked Reserves in year	0	0	0											
		-	Transfer to Renewal and Repairs Fund	-													
-		0	CREDIT: Application of Earmarked Reserves in year	0	0	(150,000)											
	_	-	Application of Renewal and Repairs Fund	-	-	(,)											
-		(180,443)		(410,803)	0	(410,803)		(410,803)	(410,803)	(410,803)	(410,803)	(410,803)	(410,803)	(410,803)	(410,803)	(410,803)	(410,
		152,151	NET SURPLUS (-) / DEFICIT FOR YEAR	344,043	268,961	1,663,004		258,811	(164,900)	(154,377)	(358,100)	(273,910)	666,797	(360,521)	(716,968)	(800,970)	(748,
-	-		SURPLUS / RESERVES ACCOUNT														
		(300,000)	Balance b/f 1st April - Revenue Account	(300,000)	(300,000)	(300,000)		(300,000)	(300,000)	(300,000)	(300,000)	(300,000)	(300,000)	(300,000)	(300,000)	(300,000)	(300,
		(1,737,026)	- Renewal and Repairs Fund	(1,970,334)	(1,970,334)	(1,970,334)		(307,330)	(48,519)	(213,419)	(367,796)	(725,897)	(999,807)	(333,010)	(693,531)	(1,410,499)	(2,211,
		(2,037,026)		(2,270,334)	(2,270,334)	(2,270,334)		(607,330)	(348,519)	(513,419)	(667,796)	(1,025,897)	(1,299,807)	(633,010)	(993,531)	(1,710,499)	(2,511,-
-		0	Add Surplus(-)/Deduct Deficit to Revenue Acct	0	0	0		0	0	0	0	0	0	0	0	0	
		(233,308)	Add Surplus(-)/Deduct Deficit to R&R Fund	344,043	268,961	1,663,004		258,811	(164,900)	(154,377)	(358,100)	(273,910)	666,797	(360,521)	(716,968)	(800,970)	(748,
			Balance c/f 31st March		(2,001,373)	(607,330)		(348,519)	(513,419)	(667,796)	(1,025,897)	(1,299,807)	(633,010)	(993,531)	(1,710,499)	(2,511,469)	(3,259,

Estimate sheets 2017-18 (first draft).xls

Garston	Year 1 <u>75</u> %	Year 2	Year 3 <u>79%</u>	Year 4 <u>81%</u>	Year 5 <u>83%</u>	Year 6 <u>85%</u>	Year 7 85%	Year 8 85%	Year 9 85%	Year 10 85%
Number per day Days per week Weeks per year Estimated Annual Volume Income	<u>11</u> <u>5</u> <u>52</u> 2,860 2,145 - 1,866,150	,	2,259 - 2,280,638	2,317 - 2,408,527	2,374 - 2,542,037	2,431 - 2,681,390	2,431 - 2,761,831	2,431 - 2,844,686	2,431 - 2,930,027	2,431 - 3,017,928
New facility Number per day Days per week Weeks per year	Year 1 <u>6</u> <u>5</u> 52	Year 2 <u>6</u> 77%	Year 3 <u>79%</u>	Year 4 <u>81%</u>	Year 5 <u>83%</u>	Year 6 <u>85%</u>	Year 7 85%	Year 8 85%	Year 9 85%	Year 10 85%
Total available per year Income	<u>52</u> 1,560 1,170 - 1,017,900.00	,	1,232 - 1,243,984.56	1,264 - 1,313,742.18	1,295 - 1,386,565.66	1,326 - 1,462,576.19	1,326 - 1,506,453.47	1,326 - 1,551,647.08	1,326 - 1,598,196.49	1,326 - 1,646,142.39
Cost per Cremation Inflation rate Cremation volume growth rate	<u>3%</u> <u>2%</u>	<u>980</u>	1009	1040	1071	1103	1136	1170	1205	1241
Total Income Garston New Facility Total Income	- 1,866,150.00 - 1,017,900.00 - 2,884,050.00	<u>- 1,177,176.00</u>	- 2,280,638.36 - 1,243,984.56 - 3,524,622.92	- 2,408,527.32 - 1,313,742.18 - 3,722,269.50	- 2,542,037.05 - 1,386,565.66 - 3,928,602.71	- 2,681,389.68 - 1,462,576.19 - 4,143,965.87	- 2,761,831.37 - 1,506,453.47 - 4,268,284.84	- 2,844,686.31 - 1,551,647.08 - 4,396,333.39	- 2,930,026.90 - 1,598,196.49 - 4,528,223.39	- 3,017,927.71 - 1,646,142.39 - 4,664,070.09

Reserves	2023/24	2024/25	2025/26	2026/27	2027/28	2028/29	2029/30	2030/31	2031/32	2032/33	2033/34
Balance Brought Forward	(2,270,334)	(607,330)	(348,519)	(513,419)	(667,796)	(1,025,897)	(1,299,807)	(633,010)	(993,531)	(1,710,499)	(2,511,469)
Add Surplus (-) / Deficit	1,663,004	258,811	(164,900)	(154,377)	(358,100)	(273,910)	666,797	(360,521)	(716,968)	(800,970)	(748,112)
Balance Carried Forward	(607,330)	(348,519)	(513,419)	(667,796)	(1,025,897)	(1,299,807)	(633,010)	(993,531)	(1,710,499)	(2,511,469)	(3,259,581)

Appendix A2											-						
Appendix A2	VEST HERTS CREMATORIUM JOINT COMMITTEE																
	BUDGET WORKING SHEETS - 2023/24		2023/24				0005/00										
2022/23 Actual		Original Budget	Actual to 31st Oct	Revised Budget	2024/25 Budget	Comments	2025/26 Budget	2026/27 Budget	2027/28 Budget	2028/29 Budget	2029/30 Budget	2030/31 Budget	2031/32 Budget	2032/33 Budget	2033/34 Budget		
£		Ł	£	£	£												
						Inflation rate	Inflation rate	Inflation rate 3%	Inflation rate								
	EXPENDITURE					3%	3%	3%	3%	3%	3%	3%	3%	3%	3%		
82,673	Employees Fees - Organists	81,900	36,049	78,000	ר 80,000		82,400	84,872	87,418	90,041	92,742	95,524	98,390	101,342	104,382		
553,236	Salaries - Manager and Staff	556,500	320,384	560,000	575,500	Currently paid by TRDC - requires recharge	592,765	610,548	628,864	647,730	667,162	687,177	707,792	729,026	750,897		
15,663	Salaries - Clerk, Surveyor and Treasurer	15,750	6,644	16,000	22,000	Possible 4th Honourary officer from Jan	22,660	23,340	24,040	24,761	25,504	26,269	27,057	27,869	28,705		
0	Recruitment - Advertising and expenses	0	0	0	0]	Now done through the TRDC website at reduced	0	0	0	0	0	0	0	0	0		
481	Training	500	0	750	750	Cost PCI Complience Training	773	796	820	844	869	896	922	950	979		
	Premises																
21,804	Repairs and Maintenance - Buildings and Grounds Managers Items - Buildings	27,300	6,988	27,500	28,000		28,840	29,705	30,596	31,514	32,460	33,433	34,436	35,470	36,534		
21,004		21,000	0,000	27,000	20,000		20,010	20,700	00,000	01,017	02,100		01,100	00, 110	00,001		
24,939	Managers Items - Grounds	31,500	9,644	31,500	32,500		33,475	34,479	35,514	36,579	37,676	38,807	39,971	41,170	42,405		
16,152	Surveyors Items - Buildings	26,250	7,493	26,250	27,000		27,810	28,644	29,504	30,389	31,300	32,239	33,207	34,203	35,229		
	Repairs and Maintenance - Buildings and Grounds																
38,948	Special Items:	ļ					[ļ Ţ]		1		T			
30,948	Previous year's items Payments against Earmarked Reserves in year											+	-				
	Repairs and Maintenance - Special Items						++										
21,200	Repairs and Maintenance - Special Items 2022/23 Surveyor's Items (see list below)		8,331				60,000	61,800	63,654	65,564	67,531	69,556	71,643	73,792	76,006		
	2023/24 Surveyor's Items (see list below)	60,000	30,456	60,000	108,000	Breakdown provided in Surveyors proposed Budget											
	2022/23 Manager's Items (see list below)						++										
	2022/23 Manager's Items (see list below)																
					-							+					
	Contractual Maintenance				-							+					
31,339	Contractual Maintenance	50,000	43,839	75,000	57,000	Breakdown provided in Surveyors proposed Budget	58,710	60,471	62,285	64,154	66,079	68,061	70,103	72,206	74,372 Miscoding or	Yaboo	
120,390	Contractual Cremator Maintenance	150,000	74,271	150,000	150,000	Set for 10years(ended July) - new contract to begin	150,000	150,000	150,000	150,000	150,000	150,000	150,000	150,000	150,000 Send david E	ass email to check new contract f	figures
						once legal agreement signed/ follow up with david											
77,991	Gas	240,000	108,224	240,000	170,000	Based on Laser Tariff Forecast	150,000	154,500	159,135	163,909	168,826	173,891	179,108	184,481	190,016		
102,451	Electricity	100,000	40,882	100,000	90,000	Based on Laser Tariff Forecast	60,000	61,800	63,654	65,564	67,531	69,556	71,643	73,792	76,006		
23,420	Water	25,000	6,363	12,500	13,000		13,390	13,792	14,205	14,632	15,071	15,523	15,988	16,468	16,962		
25,910	Cleaning and Refuse Removal	31,500	14,667	31,500	32,500		33,475	34,479	35,514	36,579	37,676	38,807	39,971	41,170	42,405		
ີ່	Environmental Monitoring	1,607	2,303	2,500	2,750	based on 2 visits a year from a TRDC staff member	2,833	2,917	3,005	3,095	3,188	3,284	3,382	3,484	3,588 Fay Rushby	Check environmental for costs	
ୁ ଜୁନ୍ଦୁ	Supplies and Services					& added inflation charge											
ക	Furniture, Fittings and Equipment	1,575	7,447	8,000	8,250		8,498	8,752	9,015	9,285	9,564	9,851	10,146	10,451	10,764		
6,153	Protective Clothing and Uniforms	8,400	5,870	8,400	8,750		9,013	9,283	9,561	9,848	10,144	10,448	10,761	11,084	11,417		
6,710	Printing and Stationery	8,400	5,353	8,400	8,750		9,013	9,283	9,561	9,848	10,144	10,448	10,761	11,084	11,417		
3,784	Postages Telephones	5,513 7,350	2,043 4,494	5,500 7,350	5,750		5,923 7,725	6,100 7,957	6,283 8,195	6,472 8,441	6,666	6,866 8,955	7,072 9,224	7,284 9,501	7,502 9,786		
48,000	Telephones Yaboo	52,500	26,162		56,750		0	0	0,795	0,447	0,090	0,933	0	0	0		
2,013	Drinking water	2,310	3,413	6,000	6,200		6,386	6,578	6,775	6,978	7,187	7,403	7,625	7,854	8,090		
31,070	Insurances	42,000	0	42,000	43,250		44,548	45,884	47,260	48,678	50,139	51,643	53,192	54,788	56,431		
1,116	Remembrance Services	3,000	639	640	3,000		3,090	3,183	3,278	3,377	3,478	3,582	3,690	3,800	3,914		
56,945	Fees - Medical Referees		26,641	47,000	50,000		51,500	53,045	54,636	56,275	57,964	59,703	61,494	63,339	65,239		
		10.000				l anal work for Laad Authority Madel											
67,849	Consultancy Fees - management support	10,000	55,892	60,000	10,000	Legal work for Lead Authority Model	2,000	2,060	2,122	2,185	2,251	2,319	2,388	2,460	2,534		
28,704	Memorialisation etc Plaques	26,250	14,157	15,000	15,500		15,965	16,444	16,937	17,445	17,969	18,508	19,063	19,635	20,224		
4,916	Urns / Polytainers	2,625	3,440	6,000	6,200		6,386	6,578	6,775	6,978	7,187	7,403	7,625	7,854	8,090		
0	Memorial Writing																
	- Book of Remembrance														10 700		
	- Cards and Booklets - Service/Hymn Books	17,000	0	10,000	10,500		10,815	11,139	11,474	11,818	12,172	12,538	12,914	13,301	13,700		
23,975		26,250	9,385	17,500	18,000		18,540	19,096	19,669	20,259	20,867	21,493	22,138	22,802	23,486		
101,788	Miscellaneous Expenses Other authorities - Salary Recharges	136,500	9,385 5,113	17,500	140,500		144,715	149,056	153,528	158,134	162,878	167,764	172,797	177,981	183,321		
133,088	Non-reclaimable VAT on Revenue Expenditure	111,038	80,866	140,000	144,000		148,320	152,770	157,353	162,073	166,935	171,944	177,102	182,415	187,887		
250,000	Return to Constituent Councils	250,000	0	250,000	0	Fixed costs - removed in 24/25 for 1 year	250,000	250,000	250,000	0	0	250,000	250,000	250,000	250,000		
0	Write Offs	0	315	0													
	Capital Financing																
	Direct Revenue Financing:			100,000	100,000		100,000	150,000	100,000	100,000	100,000	370,000	361,000	352,000	243,000		
	Other Capital Projects:																
208,483	Total Project Costs for New Site			0	0												
	Previous years' items	+ +					\vdash										
0	Non-reclaimable VAT on Capital projects						20,000	20,000	27,000	20,000	100,000	300,000	20,000	20,000	20,000		
180,443	Depreciation	194,803	0	194,803	194,803	Calculated as Straight Line	194,803	194,803	194,803	194,803	194,803	194,803	194,803	194,803	194,803		
252,037	Loan Interest/Repayment Business Rates			150,000	150,000	Moved to New Site Estimated Amount	150,000	150,000	150,000	150,000	150,000	150,000	150,000	150,000	150,000		
0	Less Business Rates Growth	0	0	0	0	TBC	0	0	0	0	0	0	0	0	0		
0	Hosting Fee - TRDC	0	0	0	0	Catch up payments to be made in later years	0	60,000	60,000	60,000	60,000	60,000	60,000	60,000	60,000		
2,572.564	TOTAL EXPENDITURE	2,303,320	967,768	2,679,593	2,376,703		2,524,368	2,684,154	2,692,435	2,488,254	2,622,657	3,398,693	3,167,410	3,217,858	3,170,090		
	-	.,,		,,	2,010,100			_,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,	_,002,000	_,,	2,022,001	_,000,000			-,,		

Number of the sector																	
Problem <	Appendix A2	VEST HERTS CREMATORIUM JOINT COMMITTEE															
Image: state		NEST HERTS CREMATORIOM SOINT COMMITTEE															
Model Model <th< th=""><th></th><th>BUDGET WORKING SHEETS - 2023/24</th><th></th><th></th><th></th><th></th><th></th><th></th><th></th><th></th><th></th><th></th><th></th><th></th><th></th><th></th><th></th></th<>		BUDGET WORKING SHEETS - 2023/24															
I I					Revised Budget	2024/25 Budget	Comments				2028/29 Budget						
Baik Baik <th< th=""><th>£</th><th></th><th>£</th><th>£</th><th>£</th><th>£</th><th></th><th></th><th></th><th></th><th></th><th></th><th></th><th></th><th></th><th></th><th></th></th<>	£		£	£	£	£											
Barto Owner Owner <th< th=""><th></th><th></th><th></th><th></th><th>Current:</th><th>Increase adult cremation fee to:</th><th></th><th></th><th></th><th></th><th></th><th></th><th></th><th></th><th></th><th></th><th></th></th<>					Current:	Increase adult cremation fee to:											
Des mode and any		INCOME	900	900	900	980		1,009	1,040		1,103	1,136	1,170	1,205			
Solutionalization So	(2,425,459)	Cremations	(1,957,500)	(1,224,691)	(2,000,000)	(2,158,156)	Assume fee stays at £900 for 2024/25	(2,280,638)	(2,408,527)	(2,542,037)	(2,681,390)	(2,761,831)	(2,844,686)	(2,930,027)	(3,017,928)	(3,017,928)	
And anome And anome </th <th>(7,352)</th> <th>Income under abatement sharing scheme</th> <th>(4,500)</th> <th>0</th> <th>(4,500)</th> <th>(4,500)</th> <th></th> <th>(4,500)</th> <th>(4,500)</th> <th>(4,500)</th> <th>(4,500)</th> <th>(4,500)</th> <th>(4,500)</th> <th>(4,500)</th> <th>(4,500)</th> <th>(4,500)</th> <th></th>	(7,352)	Income under abatement sharing scheme	(4,500)	0	(4,500)	(4,500)		(4,500)	(4,500)	(4,500)	(4,500)	(4,500)	(4,500)	(4,500)	(4,500)	(4,500)	
And anome And anome </th <th>(128 426)</th> <th>Trees Shrubs Poses and Garden Seats</th> <th>(86 625)</th> <th>(88 531)</th> <th>(150.000)</th> <th>(115.875)</th> <th></th> <th>(122 534)</th> <th>(129.488)</th> <th>(136 749)</th> <th>(144 330)</th> <th>(152 242)</th> <th>(156.809)</th> <th>(161 513)</th> <th>(166.359)</th> <th>(171 349)</th> <th></th>	(128 426)	Trees Shrubs Poses and Garden Seats	(86 625)	(88 531)	(150.000)	(115.875)		(122 534)	(129.488)	(136 749)	(144 330)	(152 242)	(156.809)	(161 513)	(166.359)	(171 349)	
3000 Mappe and second seco					,												
Nome Interface	(3,160)	Garden Memorial and Bulb Scheme	(2,363)	(1,684)	(3,000)	(2,318)		(2,451)	(2,590)	(2,735)	(2,887)	(3,045)	(3,136)	(3,230)	(3,327)	(3,427)	
inf inf<	(7,393)	Package, Postage and Receiving of Ashes	(4,725)	(4,385)	(6,000)	(4,635)		(4,901)	(5,180)	(5,470)	(5,773)	(6,090)	(6,272)	(6,461)	(6,654)	(6,854)	
No No Solution Solutio	(30,808)	Plaques	(19,688)	(13,592)	(25,000)	(19.313)		(20,422)	(21,581)	(22,792)	(24,055)	(25,374)	(26,135)	(26,919)	(27,726)	(28,558)	
Maximum		Cafá			,											0	
Non-them Non-them <th< th=""><th></th><th></th><th></th><th>0</th><th>U</th><th></th><th></th><th></th><th></th><th>0</th><th>0</th><th>0</th><th></th><th></th><th></th><th></th><th></th></th<>				0	U					0	0	0					
Normality <	(65,758)	Miscellaneous Income	(44,100)	(27,801)	(50,000)	(38,625)		(40,845)	(43, 163)	(45,583)	(48,110)	(50,747)	(52,270)	(53,838)	(55,453)	(57,116)	
Model Model <th< th=""><th>(16,627)</th><th>Investment Income</th><th>(12,500)</th><th>(25,172)</th><th>(44,000)</th><th>(40,000)</th><th></th><th>(35,000)</th><th>(33,000)</th><th>(31,000)</th><th>(31,000)</th><th>(31,000)</th><th>(31,000)</th><th>(31,000)</th><th>(31,000)</th><th>(31,000)</th><th></th></th<>	(16,627)	Investment Income	(12,500)	(25,172)	(44,000)	(40,000)		(35,000)	(33,000)	(31,000)	(31,000)	(31,000)	(31,000)	(31,000)	(31,000)	(31,000)	
Model Model <th< th=""><th>(20 454)</th><th>Memorial Writing</th><th>(10.699)</th><th>(20 452)</th><th>(35.000)</th><th>(02.020)</th><th></th><th>(20 504)</th><th>(20.04)</th><th>(21.008)</th><th>1773 221</th><th>(25 500)</th><th>(26 500)</th><th>(27 £06)</th><th>/20 0471</th><th>(20.00)</th><th></th></th<>	(20 454)	Memorial Writing	(10.699)	(20 452)	(35.000)	(02.020)		(20 504)	(20.04)	(21.008)	1773 221	(25 500)	(26 500)	(27 £06)	/20 0471	(20.00)	
Non-Norm Outs Order Outs					,												
Normal Point	(60,992)	Web Casting (Yaboo)	(45,000)	(41,069)	(70,000)	(52,500)		(55,517)	(58,668)	(61,958)	(65,392)	(68,977)	(71,046)	(73,177)	(75,373)	(77,634)	
Image: sector	(2,775,429)	TOTAL INCOME	(2,196,688)	(1,447,379)	(2,387,500)	(2,462,959)		(2,595,400)	(2,736,911)	(2,884,732)	(3,041,113)	(3,139,328)	(3,232,443)	(3,328,351)	(3,427,137)	(3,438,348)	
Image: state in the																	
$ \begin barbox lead lead lead lead lead lead lead lead$	(202,865)	SURPLUS (-) / DEFICIT	106,632	(479,611)	292,093	(86,256)		(71,032)	(52,756)	(192,297)	(552,859)	(516,671)	166,250	(160,942)	(209,279)	(268,259)	
$ \begin barbox lead lead lead lead lead lead lead lead$	150.000	DEPIT: Transfers to Earmarked Deserves is used						1	1					1			
Normal Second	150,000																
$ \ \ \ \ \ \ \ \ \ \ \ \ \ \ \ \ \ \ \$																	
10400 10400 0 0 0 0	0																
$ \begin{array}{ c c c c c c c c c c c c c c c c c c c$									+				+				
Number of statuses Numbero	(180,443)	Depreciation	(194,803)		(194,803)	(194,803)		(194,803)	(194,803)	(194,803)	(194,803)	(194,803)	(194,803)	(194,803)	(194,803)	(194,803)	
$ \begin{bmatrix} 0.000 \\ 0.0000 \\$	(233,308)	NET SURPLUS (-) / DEFICIT FOR YEAR	(88,171)		97,290	(281,059)		(265,835)	(247,559)	(387,100)	(747,662)	(711,474)	(28,553)	(355,745)	(404,082)	(463,062)	
$ \begin{bmatrix} 0.000 \\ 0.0000 \\$																	
1 Arg - Reward and Rapise Fund (1 970 3b) (1		SURPLUS / RESERVES ACCOUNT						+	+ +			+ +					
1/17 /200 Reval ad Repair Fund (1970.34) (1970.34) (1870.34) (1870.44) (1870.34) (1870.44) ((300,000)	Balance b/f 1st April - Revenue Account	(300,000)		(300,000)	(300,000)		(300,000)	(300,000)	(300,000)	(300,000)	(300,000)	(300,000)	(300,000)	(300,000)	(300,000)	
$ \begin{array}{ c c c c c c c c c c c c c c c c c c c$									· · · · · · · · · · · · · · · · · · ·					1 · · · · · · · · · · · · · · · · · · ·			
Add Suplat/Undued Deficit to R&R Fund/ (8.17) (9.17) (9.27) (9.17) (9.27) (9.	(2,037,026)		(2,270,334)		(2,270,334)	(2,173,044)		(2,454,102)	(2,719,938)	(2,967,497)	(3,354,596)	(4,102,258)	(4,813,732)	(4,842,285)	(5,198,030)	(5,602,112)	
Add Suplat/Undued Deficit to R&R Fund/ (8.17) (9.17) (9.27) (9.17) (9.27) (9.	0	Add Surplus(-)/Deduct Deficit to Revenue Acct															
Saccal lens: Saccal lens: <th< th=""><th>(233,308)</th><th></th><th>(88,171)</th><th></th><th>97,290</th><th>(281,059)</th><th></th><th>(265,835)</th><th>(247,559)</th><th>(387,100)</th><th>(747,662)</th><th>(711,474)</th><th>(28,553)</th><th>(355,745)</th><th>(404,082)</th><th>(463,062)</th><th></th></th<>	(233,308)		(88,171)		97,290	(281,059)		(265,835)	(247,559)	(387,100)	(747,662)	(711,474)	(28,553)	(355,745)	(404,082)	(463,062)	
Saccal lens: Saccal lens: <th< th=""><th>(2 270 334)</th><th>Balance c/f 31st March</th><th>(2 358 505)</th><th></th><th>(2 173 044)</th><th>(2 454 102)</th><th></th><th>(2 719 938)</th><th>(2 967 497)</th><th>(3 354 596)</th><th>(4 102 258)</th><th>(4 813 732)</th><th>(4 842 285)</th><th>(5 198 030)</th><th>(5 602 112)</th><th>(6.065.173)</th><th></th></th<>	(2 270 334)	Balance c/f 31st March	(2 358 505)		(2 173 044)	(2 454 102)		(2 719 938)	(2 967 497)	(3 354 596)	(4 102 258)	(4 813 732)	(4 842 285)	(5 198 030)	(5 602 112)	(6.065.173)	
v v	(_,,0,004)		(2,000,000)		(_,,	(2,007,102)		(2,,300)	(2,001,401)	(0,001,000)	(4,102,200)	(4,0.0,702)	(-,,200)	(0,100,000)	(0,002,112)	(0,000,0)	
v v																	
2023/24 tuns 0 <t< th=""><th></th><th></th><th></th><th></th><th></th><th></th><th></th><th></th><th></th><th></th><th></th><th></th><th></th><th></th><th><u> </u></th><th></th><th></th></t<>															<u> </u>		
Relation control with all panile role with all pa		Surveyor's items:															
Relation control with all panile role with all pa		2023/24 Itoms							+								
Replay mode mode finds by astringes S																	
Image: Instruction on-sign finish by and staticase Image: Ima		Refurbish crematory staff room and toilets Replace mortar infill to all pantile roof verges				25,000		+	++			+	+ +				
C/C 1/ survey of complete drainage system 6		Repair and provide non-slip finish to yard staircase				2,250											
Investigate and repair cracking to concrete cloister beams Investigate and repair cloister beams Investigate and		CCTV survey of complete drainage system	-			5,000			+			+					
O Repair and re-finish timber soffit to cloisters O		Investigate and repair cracking to concrete cloister beams				12,500											
	- e							+	+								
						60,000		+	<u> </u>			+					
								+	+			++					
						0											
							I		I				I				

Apper	div A3														
	T HERTS CREMATORIUM JOINT COMMITTEE														
B	UDGET WORKING SHEETS - 2023/24														
		2023/24 Budget	2023/24 Actuals	Revised Budget	Comments	2024/25 Budget	2025/26 Budget	2026/27 Budget	2027/28 Budget	2028/29 Budget	2029/30 Budget	2030/31 Budget	2031/32 Budget	2032/33 Budget	2033/34 Budget
		£	£	£											
RE	VENUE ACCOUNT				Inflation rate										
EX	PENDITURE				3%	3%	3%	3%	3%	3%	3%	3%	3%	3%	3%
							0	0	0	0	0	0	0	0	0
	ployees ees - Organists	0	0	0	No allowance and assumed recorded music		0	0	0	0	0	0	0	0	0
	alaries - Manager and Staff	216,000	0	100,000	Assume extra hires in 24/25	230,000	236,900	244,007	251,327	258,867	266,633	274,632	0 282,871	291,357	300,098
	alaries - Manager and Stan	0	0	0	Costs covered by original site	0	230,900	0	0	0	0	0	0 202,077	0	0
R	ecruitment - Advertising and expenses	0	0	0	Done via TRDC/WBC HR	0	0	0	0	0	0	0	0	0	0
	raining	0	0	0	Covered through current site expenditure	0	0	0	0	0	0	0	0	0	0
	mises														
	epairs and Maintenance - Buildings and Grounds Managers Items - Buildings	0	17	250	Small Items - Pigeon Spikes	15,000	15,450	15,914	16,391	16,883	17,389	17,911	18,448	19,002	19,572
	Wanagers Rems - Daliangs			200		10,000	10,400	10,014	10,001	10,000	11,003		10,440	13,002	13,012
	Managers Items - Grounds	0	254	1,000		20,000	20,600	21,218	21,855	22,510	23,185	23,881	24,597	25,335	26,095
	Surveyors Items - Buildings	0	0	0	Increase going forward for LSH planned maintenance	15,000	15,450	15,914	16,391	16,883	17,389	17,911	18,448	19,002	19,572
R	epairs and Maintenance - Buildings and Grounds														
$\mathbb{H} + \mathbb{H}$	Special Items:	0	0	0											
P	revious year's items														
P	ayments against Earmarked Reserves in year														
R	epairs and Maintenance - Special Items														
	022/23 Surveyor's Items (see list below)	0	0	0											
21	023/24 Surveyor's Items (see list below)	0	0	0		88,200	39,500 0	36,900 0	39,650 0	0 124,200 0	68,740	68,740	0 68,740 0	68,740	68,740
2	022/23 Manager's Items (see list below)	0	0	0											
21	023/24 Manager's Items (see list below)	0	0	0									+		
с	ontractual Maintenance														
	Contractual Maintenace	0	4,259	5,000	Fire Guard/Facultatieve/Orion	10,000	10,300 0	10,609 0	0 10,927 0	11,255 0	11,593 0	11,941	0 12,299 0	12,668	13,048
	Contractual Cremator Maintenance	0	509	1,000		35,000	36,050	37,132	38,245	39,393	40,575	41,792	43,046	44,337	45,667
G	as	120,000	0	50,000		100,000	103,000	106,090	109,273	112,551	115,927	119,405	122,987	126,677	130,477
E	lectricity	50,000	0	25,000		50,000	51,500	53,045	54,636	56,275	57,964	59,703	61,494	63,339	65,239
N		25,000		12,500		20,000	20,600	21,218	21,855	22,510	23,185	23,881	24,597	25,335	
C	Ganing and Refuse Removal	31,500				32,500	33,475	34,479	35,514	36,579	37,676	38,807	39,971	41,170	
	n Ammental Monitoring	1,607	0	1,607		2,750	2,833	2,917	3,005	3,095	3,188	3,284	3,382	3,484	3,588
	Alles and Services														
	urniture, Fittings and Equipment	0	282	1,000		2,500	2,575	2,652	2,732	2,814	2,898	2,985	3,075	3,167	3,262
	rotective Clothing and Uniforms	0	0 275	0	Funded from Current site budget	0	0	0	0	0	0	0	0	0	0
	rinting and Stationery ostages	0	0	1,000		2,500	2,575	2,652 2,652	2,732	2,814 2,814	2,898	2,985		3,167	
	elephones	0	440	1,000		2,500	2,575	2,652	2,732	2,814	2,898	2,985		3,167	
Y	aboo	0	6,104	12,000		15,000	15,450	15,914	16,391	16,883	17,389	17,911	18,448	19,002	19,572
	rinking water		0	0		6,000	6,180	6,365	6.556	6,753	6,956	7,164	7,379	7,601	7,829
	surances	0	0	0	Included in current site	0,000	0,780	0,305	6,556	0,755	0,950	7,104	1,5/9	7,001	7,629
				0										0	
R	emembrance Services	0	0	0		0	0	0	0	0	0	0	0	0	0
F	ees - Medical Referees	0	0	0		0	0	0	0	0	0	0	0	0	0
с	onsultancy Fees - management support	0	0	0		0	0	0	0	0	0	0	0	0	0
	emorialisation etc						0	0	0	0	0	0	0	n	0
	Plaques	0	0	0		5,000	5,150	5,305	5,464	5,628	5,796	5,970	6,149	6,334	6,524
	Urns / Polytainers	0	0	0		2,500	2,575	2,652	2,732	2,814	2,898	2,985	3,075	3,167	
	Memorial Writing														
	- Book of Remembrance	0	0												
	- Cards and Booklets	0	0	25,000		10,000	10,300	10,609	10,927	11,255	11,593	11,941	12,299	12,668	13,048
ľ	- Service/Hymn Books	0	0	U											
	iscellaneous Expenses	0	46	250		10,000	10,300	10,609	10,927	11,255	11,593	11,941	12,299	12,668	
	on-reclaimable VAT on Revenue Expenditure eturn to Constituent Councils	29,000 50,000		15,000	£50K not payable anymore	29,000	31,000	31,000	31,000	31,000	32,000	32,000	33,000	33,000	33,000
				5							0			0	
	bital Financing	200.000	(050.007)	200.000	5200.000 Principle summative second states 0	000.000	200.000	200.000	200.000	200.000	200.000	000.000	200.000	200.000	200.000
	pan Repayment Principle	300,000	(252,037)	300,000	£300,000 Principle currently accrued over 2 years	300,000	300,000	300,000	300,000	300,000	300,000	300,000	300,000	300,000	300,000
L	ban Repayment Interst	332,107	332,107	332,107	1st Interest Payment of £332,107 from June '23	327,595	330,302	328,498	328,498	329,400	327,595	327,595	330,302	329,400	328,498
D	irect Revenue Financing:														
0	ther Capital Projects:	0	0	0		25,000	25,000	25,000	25,000	50,000	50,000	50,000	50,000	50,000	50,000
	New Crematorium Facility	0	761,972	1,216,000		300,000	0								
	New Crematorium Facility	0	/01,9/2	1,210,000		300,000	U	0	0	0	0	0	0	0	0
	Previous years' items	0	0	100.000		40.000	5.000			40.000	40.000	40.000	40.000	40.000	40.000
	on-reclaimable VAT on Capital projects epreciation	216,000	0	100,000 216,000		40,000 216,000	5,000 216,000	5,000 216,000	5,000 216,000	10,000 216,000	10,000 216,000	10,000 216,000		10,000 216,000	
	usiness Rates	210,000		130,000		130,000	130,000	130,000	130,000	130,000	130,000	130,000	130,000	130,000	
	ess Business Rates Growth	0	0	0	TBC	0	0	0	0	0	0	0	0	0	0
	osting Fee - Dacorum	0	0	50,000	Catch up payments to be made in later years	0	0	60,000	60,000	60,000	60,000	60,000	60,000	60,000	60,000
то		1,371,214	855,786	2,611,714		2,044,545	1,683,215	1 757 002	1,778,491	1,913,243	1,876,858	1,897,333	1,922,130	1,942,951	1,964,423
10		1,311,214	000,700	2,011,714		2,044,040	1,003,213	1,757,003 Page 3	1,//0,491	1,513,243	1,070,008	1,097,333	1,922,130	1,342,351	1,304,423

Appendix A3														
WEST HERTS CREMATORIUM JOINT COMMITTEE														
BUDGET WORKING SHEETS - 2023/24														
	2023/24	2023/24 Actuals		Comments	2024/25 Budget	2025/26	2026/27	2027/28	2028/29	2029/30	2030/31	2031/32	2032/33	2033/34
	E Budget	Actuals	Budget	Comments	Budget	Budget	Budget	Budget	Budget	Budget	Budget	Budget	Budget	Budget
	~ ~	~												
INCOME	900	900	900	Increase adult cremation fee to:	980	1,009	1,040	1,071	1,103	1,136	1,170	1,205	1,241	1,140
Cremations	(1,053,000)	(101,739)	(600,000)	Assume fee stays at £900 for 2024/25	(1,177,176)	(1,243,985)	(1,313,742)	(1,386,566)	(1,462,576)	(1,506,453)	(1,551,647)	(1,598,196)	(1,646,142)	(1,646,142)
(Less income while building)	300,000	0	0		0	0	0	0	0	0	0	0	0	0
Income under abatement sharing scheme	0	0	0		(2,500)	(2,500)	(2,500)	(2,500)	(2,500)	(2,500)	(2,500)	(2,500)	(2,500)	(2,500)
Trees, Shrubs, Roses and Garden Seats	0	0	0		40,000	41,200	42,436	43,709	45,020	46,371	47,762	49,195	50,671	52,191
Garden Memorial and Bulb Scheme	0	0	0		(2,000)	(2,060) 0	(2,122) 0	0 (2,185) 0	0 (2,251) 0	(2,319) 0	(2,388)	0 (2,460) 0	(2,534)	(2,610)
Package, Postage and Receiving of Ashes	0	0	0		(2,000)	(2,060) 0	(2,122) 0	0 (2,185) 0	0 (2,251) 0	(2,319) 0	0 (2,388)	0 (2,460) 0	(2,534)	(2,610)
Plaques	0	0	0		(10,000)	(10,300) 0	(10,609) 0	0 (10,927) 0	0 (11,255) 0	(11,593) 0) (11,941)	0 (12,299) 0	(12,668)	(13,048)
Café	0	0	0		0	0	0	0	0	0	0	0	0	0
Miscellaneous Income	0	0	0		(5,000)	(5,150) 0	(5,305) 0	0 (5,464) 0	0 (5,628) 0	(5,796) 0	(5,970)	0 (6,149) 0	(6,334)	(6,524)
Investment Income	0	0	0	Included in Current site figures	0	0	0	0	0	0	0	0	0	0
Memorial Writing	0	0	0		(20,000)	(20,600) 0	(21,218) 0	0 (21,855) 0	0 (22,510) 0	(23,185) 0	(23,881)	0 (24,597) 0	(25,335)	(26,095)
Web Casting (Yaboo)	0	(5,984)	(30,000)		(30,000)	(30,900) 0	(31,827) 0	(32,782) 0	0 (33,765) 0	(34,778) 0	(35,822)	0 (36,896) 0	(38,003)	(39, 143)
(Less income while building)	30,000	0	0		0	0	0	0	0	0	0	0	0	0
TOTAL INCOME	(723,000)	(107,723)	(630,000)		(1,208,676)	(1,276,355)	(1,347,008)	(1,420,755)	(1,497,716)	(1,542,572)	(1,588,775)	(1,636,363)	(1,685,379)	(1,686,481)
SURPLUS (-) / DEFICIT	648,214	748,063	1,981,714		835,869	406,860	409,995	357,736	415,527	334,285	308,559	285,767	257,572	277,942
DEBIT: Transfers to Earmarked Reserves in year														
Transfer to Renewal and Repairs Fund														
CREDIT: Application of Earmarked Reserves in year			(150,000)											
Application of Renewal and Repairs Fund														
Depreciation	(216,000)	0	(216,000)		(216,000)	(216,000)	(216,000)	(216,000)	(216,000)	(216,000)	(216,000)		(216,000)	(216,000)
NET SURPLUS (-) / DEFICIT FOR YEAR	432,214	748,063	1,615,714		619,869	190,860	193,995	141,736	199,527	118,285	92,559	69,767	41,572	61,942

		Appendix A1															
		1	VEST HERTS CREMATORIUM JOINT COMMITTEE														
Code: Main Si	ub Detail	2022/23 Actual	BUDGET 2022/23 - 2032/33 SUMMARY	Original Budget £	2023/24 Actual to 31st Oct £	Revised Budget £	Comments	2024/25 Budget	2025/26 Budget	2026/27 Budget	2027/28 Budget	2028/29 Budget	2029/30 Budget	2030/31 Budget	2031/32 Budget	2032/33 Budget	203 Bu
		L	REVENUE ACCOUNT	£	2	2											
					Inflation rate			Inflation rate	Inflation rate	Inflation rate	Inflation rate	<u> </u>					
			EXPENDITURE		3%			3%	3%	3%	3%	3%	3%	3%	3%	3%	
		00.070	Employees	04.000		70.000				04.070			00.740	05.504		101.010	<u> </u>
	102	82,673	Fees - Organists	81,900	36,049			80,000	82,400	84,872	87,418	90,041	92,742	95,524	98,390	101,342	<u> </u>
	5001 5002	553,236 15,663	Salaries - Manager and Staff Salaries - Clerk, Surveyor and Treasurer	772,500 15,750	320,384	660,000 16,000		805,500 22,000	829,665 22,660	854,555 23,340	880,192 24,040	906,597 24,761	933,795 25,504	961,809 26,269	990,663 27,057	1,020,383	
					-												
Gʻ	107	0	Recruitment - Advertising and expenses	0	0	0		0	0	0	0	0	0	0	0	0	
G	108	481	Training	500	0	750		750	773	796	820	844	869	896	922	950	
			Describes														<u> </u>
			Premises Repairs and Maintenance - Buildings and Grounds														
Gź	210	21,804	Managers Items - Buildings	27,300	7,005	27,750		43,000	44,290	45,619	46,987	48,397	49,849	51,344	52,885	54,471	-
	213 211	24,939 16,152	Managers Items - Grounds	31,500 26,250	9,899 7493	32,500 26,250		52,500 42,000	54,075 43,260	55,697 44,558	57,368 45,895	59,089 47,271	60,862 48,690	62,688 50,150	64,568 51,655	66,505 53,204	
		10,132	Surveyors Items - Buildings	20,200		20,200		12,000	10,200	1,000	10,000		10,000	00,700		00,207	
			Repairs and Maintenance - Buildings and Grounds Special Items:														
		38,948	Previous year's items		8,331												
			Payments against Earmarked Reserves in year		-												-
			Repairs and Maintenance - Special Items														
		21,200	Surveyor's Items	60,000	30,456	60,000		196,200	99,500	98,700	103,304	189,764	136,271	138,296	140,383	142,532	
		0	Contractual Maintenance														
Gź	215	31,339	Contractual Maintenance	50,000	48,098	80,000		67,000	69,010	71,080	73,213	75,409	77,671	80,002	82,402	84,874	
G21	5003	120,390	Contractual Cremator Maintenance	150,000	74,780	151,000		185,000	186,050	187,132	188,245	189,393	190,575	191,792	193,046	194,337	
G	217	77,991	Gas	360,000	108,734	290,000		270,000	253,000	260,590	268,408	276,460	284,754	293,296	302,095	311,158	
G	218	102,451	Electricity	150,000	40,882	125,000		140,000	111,500	114,845	118,290	121,839	125,494	129,259	133,137	137,131	
G	221	23,420	Water	50,000	6,363	25,000		33,000	33,990	35,010	36,060	37,142	38,256	39,404	40,586	41,803	
				,													
G	226	25,910	Cleaning and Refuse Removal	63,000	14,899	47,500		65,000	66,950	68,959	71,027	73,158	75,353	77,613	79,942	82,340	
Gź	229	0	Environmental Monitoring	3,214	2,303	4,107		5,500	5,665	5,835	6,010	6,190	6,376	6,567	6,764	6,967	-
			Supplies and Services														
G	342	1,199	Furniture, Fittings and Equipment	1,575	7,729	9,000		10,750	11,073	11,405	11,747	12,099	12,462	12,836	13,221	13,618	
G	34 D	6,153	Protective Clothing and Uniforms	8,400	5,870	8,400		8,750	9,013	9,283	9,561	9,848	10,144	10,448	10,761	11,084	-
G	349 20 20	6,710		8,400	5,628	9,400		11,250	11,588	11,935	12,293	12,662	13,042	13,433	13,836	14,251	
G	°¶	3,784	Postages	5,513	2,043	5,500		8,250	8,498	8,752	9,015	9,285	9,564	9,851	10,146	10,451	
	ະອົ ຼຸ	7,697 48,000	Telephones Yaboo	7,350	4,934	8,350 67,000		10,000	10,300 15,450	10,609 15,914	10,927 16,391	11,255 16,883	11,593 17,389	11,941 17,911	12,299	12,668 19,002	
	360	2,013	Drinking water	2,310	3,413	6,000		12,200	12,566	12,943	13,331	13,731	14,143	14,567	15,004	15,455	
G	362	31,070	Insurances	42,000	0	42,000		43,250	44,548	45,884	47,260	48,678	50,139	51,643	53,192	54,788	
	363				639							3,377				3,800	+
			Remembrance Services	3,000				3,000	3,090	3,183	3,278		3,478	3,582	3,690		
G	364	56,945	Fees - Medical Referees	0	26,641	47,000		50,000	51,500	53,045	54,636	56,275	57,964	59,703	61,494	63,339	
G36	4002	67,849	Consultancy Fees - management support	10,000	55,892	60,000		10,000	2,000	2,060	2,122	2,185	2,251	2,319	2,388	2,460	
			Memorialisation etc														
G36		28,704	Plaques	26,250	14,157	15,000		20,500	21,115	21,748	22,401	23,073	23,765	24,478	25,212	25,969	
G36	5002	4,916	Urns / Polytainers Memorial Writing	2,625	3,440	6,000		8,700	8,961	9,230	9,507	9,792	10,086	10,388	10,700	11,021	
G36	6001		- Book of Remembrance														
	6002	10,000	- Cards and Booklets	17,000	0	35,000		20,500	21,115	21,748	22,401	23,073	23,765	24,478	25,212	25,969	-
G36	6002		- Service/Hymn Books														
G	367	23,975	Miscellaneous Expenses	26,250	9,431	17,750		28,000	28,840	29,705	30,596	31,514	32,460	33,433	34,436	35,470	
	368	101,788	Other Authorities - Salary Recharges	136,500	5,113			140,500	144,715	149,056	153,528	158,134	162,878	167,764	172,797	177,981	
	369	133,088	Non-reclaimable VAT on Revenue Expenditure	140,038	82,192			173,000	179,320	183,770	188,353	193,073	198,935	203,944	210,102	215,415	
	490 0005	250,000	Return to Constituent Councils Write Offs	300,000	315	250,000		0	250,000	250,000	250,000	0	0	250,000	250,000	250,000	
		0		0	515	-											<u> </u>
G	470		Capital Financing Loan Repayment Principle	300,000	(252,037)	300,000		300,000	300,000	300,000	300,000	300,000	300,000	300,000	300,000	300,000	
	10	252,037	Loan Repayment Interest	332,107	332,107	332,107		327,595	330,302	328,498	328,498	329,400	327,595	327,595	330,302	329,400	-
		100,000	Direct Revenue Financing:			100,000		100,000	100,000	150,000	100,000	100,000	100,000	370,000	361,000	352,000	
G47	1017	0	Other Capital Projects:	0	0	0		25,000	25,000	25,000	25,000	50,000	50,000	50,000	50,000	50,000	1
		0	New Facility Planning					0	0	0	0	0	0	0	0	0	1
		208,483	New Crematorium Facility	0	761,972	1,216,000		300,000	0	0	0	0	0	0	0	0	
																	<u> </u>
																	1
	001		Previous years' items	0	0	100.000		0	0	0	0	0	0	0	0	0	<u> </u>
	100	180,443	Non-reclaimable VAT on Capital projects Depreciation	410,803	0	100,000 410,803		40,000 410,803	25,000 410,803	25,000 410,803	32,000	30,000 410,803	110,000 410,803	310,000 410,803	30,000 410,803	30,000 410,803	+
		0	Business Rates	0	0	280,000		280,000	280,000	280,000	280,000	280,000	280,000	280,000	280,000	280,000	+
		0	Less Business Rates Growth	0	0	0		0	0	0	0	0	0	0	0	0	
		0	Hosting Fee	0	0	50,000	Hosting Fees for 2 years repaid over 10	0	0	120,000	120,000	120,000	120,000	120,000	120,000	120,000	
		2,682,564	TOTAL EXPENDITURE	3,674,534	1,824,063	5,241,307		4,421,248	4,207,582	4,441,157	4,470,926	4,401,497	4,499,515	5,296,026	5,089,540	5,160,809	+
					1			1									<u> </u>

2033/34 Budget
104,382
1,050,995 28,705
0
979
56,105
68,501 54,800
144,746
87,420
195,667 320,493
320,493
43,058
84,810
7,176
14,026
11,417
14,679
10,764 13,048
19,572
15,918
56,431
3,914
65,239
2,534
26,748
11,352
26,748
36,534
183,321 220,887
250,000
300,000 328,498
243,000
50,000
0
0
0 30,000
410,803
280,000
120,000
5,134,513

	Appe	pendix A1															
			EST HERTS CREMATORIUM JOINT COMMITTEE														
			BUDGET 2022/23 - 2032/33		2023/24												
ode:		2022/23	SUMMARY	Original	Actual to	Revised		2024/25	2025/26	2026/27	2027/28	2028/29	2029/30	2030/31	2031/32	2032/33	2033/34
ain Sub De	Detail	Actual		Budget	31st Oct	Budget	Comments	Budget	Budget								
		£		£	£	£											
			INCOME			900	Increase adult cremation fee to:	980 0	1,009 0	1,040 0	1,071 0	1,103 0	1,136 0	1,170 0	1,205 0	1,241	1,1
'HC 80	(2	2,000,000)	Cremations	(3,010,500)	(1,326,430)	(2,600,000)	Assume fee stays at £900 for 2024/25	(3,335,332)	(3,524,623)	(3,722,269)	(3,928,603)	(4,143,966)	(4,268,285)	(4,396,333)	(4,528,223)	(4,664,070)	(4,664,0
		(7,352)	Income under abatement sharing scheme	(4,500)	0	(4,500)		(7,000)	(7,000)	(7,000)	(7,000)	(7,000)	(7,000)	(7,000)	(7,000)	(7,000)	(7,0
		(128,426)	Trees, Shrubs, Roses and Garden Seats	(86,625)	(88,531)	(150,000)		(75,875)	(81,334)	(87,052)	(93,040)	(99,309)	(105,871)	(109,047)	(112,318)	(115,688)	(119,1
		(3,160)	Garden Memorial and Bulb Scheme	(2,363)	(1,684)	(3,000)		(4,318)	(4,511)	(4,712)	(4,920)	(5,138)	(5,363)	(5,524)	(5,690)	(5,861)	(6,0
		(7,393)	Package, Postage and Receiving of Ashes	(4,725)	(4,385)	(6,000)		(6,635)	(6,961)	(7,301)	(7,655)	(8,024)	(8,408)	(8,660)	(8,920)	(9,188)	(9,4
		(30,808)	Plaques	(19,688)	(13,592)	(25,000)		(29,313)	(30,722)	(32,190)	(33,719)	(35,310)	(36,966)	(38,075)	(39,218)	(40,394)	(41,6
		0	Café	0	0	0		0	0	0	0	0	0	0	0	0	
		(65,758)	Miscellaneous Income	(44,100)	(27,801)	(50,000)		(43,625)	(45,995)	(48,467)	(51,047)	(53,737)	(56,544)	(58,240)	(59,987)	(61,787)	(63,6
		(16,627)	Investment Income	(12,500)	(25,172)	(44,000)		(40,000)	(35,000)	(33,000)	(31,000)	(31,000)	(31,000)	(31,000)	(31,000)	(31,000)	(31,0
		(29,454)	Memorial Writing	(19,688)	(20,453)	(35,000)		(47,038)	(49,191)	(51,432)	(53,763)	(56,187)	(58,709)	(60,470)	(62,284)	(64,152)	(66,0
		(60,992)	Web Casting (Yaboo)	(45,000)	(47,052)	(100,000)		(82,500)	(86,417)	(90,495)	(94,739)	(99,157)	(103,755)	(106,868)	(110,074)	(113,376)	(116,7
		0	(Less income while building - Cremations)	300,000	0	0		0	0	0	0	0	0	0	0	0	
			(Less income while building - Other)	30,000	0	0		0	0	0	0	0	0	0	0	0	
	(2	2 249 970)	TOTAL INCOME	(2,919,688)	(1,555,101)	(3,017,500)		(3,671,635)	(3,871,754)	(4,083,919)	(4,305,487)	(4,538,829)	(4,681,901)	(4,821,218)	(4,964,714)	(5,112,516)	(5,124,8
	(2	2,043,370)		(2,313,000)	(1,000,101)	(0,017,000)		(0,011,000)	(3,011,134)	(4,000,010)	(4,000,407)	(4,000,020)	(4,001,001)	(4,021,210)	(4,504,714)	(0,112,010)	(0,124,0
		332,594	SURPLUS (-) / DEFICIT	754,846	268,961	2,223,807		749,614	335,828	357,239	165,439	(137,332)	(182,386)	474,809	124,826	48,293	9,
		0	DEBIT: Transfers to Earmarked Reserves in year	0	0	0											
		0	Transfer to Renewal and Repairs Fund		-												
		0		0		(150,000)											
_			CREDIT: Application of Earmarked Reserves in year Application of Renewal and Repairs Fund		-	(100,000)											
		(180,443)	Depreciation	(410,803)	0	(410,803)		(410,803)	(410,803)	(410,803)	(410,803)	(410,803)	(410,803)	(410,803)	(410,803)	(410,803)	(410,
	-		NET SURPLUS (-) / DEFICIT FOR YEAR	344,043	268,961			338,811	(74,975)	(53,564)	(245,364)	(548,135)	(593,189)	64,006	(285,977)	(362,510)	(401,
			SURPLUS / RESERVES ACCOUNT														
		(300,000)	Balance b/f 1st April - Revenue Account	(300,000)	(300,000)	(300,000)		(300,000)	(300,000)	(300,000)	(300,000)	(300,000)	(300,000)	(300,000)	(300,000)	(300,000)	(300,
		1,737,026)	- Renewal and Repairs Fund	(1,970,334)	(1,970,334)			(307,330)	31,481	(43,495)	(97,059)	(342,423)	(890,557)	(1,483,746)	(1,419,740)	(1,705,717)	(2,068
	(2	2,037,026)		(2,270,334)	(2,270,334)	(2,270,334)		(607,330)	(268,519)	(343,495)	(397,059)	(642,423)	(1,190,557)	(1,783,746)	(1,719,740)	(2,005,717)	(2,368
		0	Add Surplus(-)/Deduct Deficit to Revenue Acct	0	0	0		0	0	0	0	0	0	0	0	0	
		(233,308)	Add Surplus(-)/Deduct Deficit to R&R Fund	344,043	268,961	1,663,004		338,811	(74,975)	(53,564)	(245,364)	(548,135)	(593,189)	64,006	(285,977)	(362,510)	(401
			Balance c/f 31st March	1.1	1	(607,330)					(642,423)	(1,190,557)	(1,783,746)	(1,719,740)	(2,005,717)	(2,368,227)	(2,769

Estimate sheets 2017-18 (first draft).xls

Garston	Year 1 <u>75</u> %	Year 2	Year 3 <u>79%</u>	Year 4 <u>81%</u>	Year 5 <u>83%</u>	Year 6 <u>85%</u>	Year 7 85%	Year 8 85%	Year 9 85%	Year 10 85%
Number per day Days per week Weeks per year Estimated Annual Volume Income	<u>11</u> <u>5</u> <u>52</u> 2,860 2,145 - 1,866,150	,	2,259 - 2,280,638	2,317 - 2,408,527	2,374 - 2,542,037	2,431 - 2,681,390	2,431 - 2,761,831	2,431 - 2,844,686	2,431 - 2,930,027	2,431 - 3,017,928
New facility Number per day Days per week Weeks per year	Year 1 <u>6</u> <u>5</u> 52	Year 2 <u>6</u> 77%	Year 3 <u>79%</u>	Year 4 <u>81%</u>	Year 5 <u>83%</u>	Year 6 <u>85%</u>	Year 7 85%	Year 8 85%	Year 9 85%	Year 10 85%
Total available per year Income	<u>52</u> 1,560 1,170 - 1,017,900.00	,	1,232 - 1,243,984.56	1,264 - 1,313,742.18	1,295 - 1,386,565.66	1,326 - 1,462,576.19	1,326 - 1,506,453.47	1,326 - 1,551,647.08	1,326 - 1,598,196.49	1,326 - 1,646,142.39
Cost per Cremation Inflation rate Cremation volume growth rate	<u>3%</u> <u>2%</u>	<u>980</u>	1009	1040	1071	1103	1136	1170	1205	1241
Total Income Garston New Facility Total Income	- 1,866,150.00 - 1,017,900.00 - 2,884,050.00	<u>- 1,177,176.00</u>	- 2,280,638.36 - 1,243,984.56 - 3,524,622.92	- 2,408,527.32 - 1,313,742.18 - 3,722,269.50	- 2,542,037.05 - 1,386,565.66 - 3,928,602.71	- 2,681,389.68 - 1,462,576.19 - 4,143,965.87	- 2,761,831.37 - 1,506,453.47 - 4,268,284.84	- 2,844,686.31 - 1,551,647.08 - 4,396,333.39	- 2,930,026.90 - 1,598,196.49 - 4,528,223.39	- 3,017,927.71 - 1,646,142.39 - 4,664,070.09

Reserves	2023/24	2024/25	2025/26	2026/27	2027/28	2028/29	2029/30	2030/31	2031/32	2032/33	2033/34
Balance Brought Forward	(2,270,334)	(607,330)	(268,519)	(343,495)	(397,059)	(642,423)	(1,190,557)	(1,783,746)	(1,719,740)	(2,005,717)	(2,368,227)
Add Surplus (-) / Deficit	1,663,004	338,811	(74,975)	(53,564)	(245,364)	(548,135)	(593,189)	64,006	(285,977)	(362,510)	(401,119)
Balance Carried Forward	(607,330)	(268,519)	(343,495)	(397,059)	(642,423)	(1,190,557)	(1,783,746)	(1,719,740)	(2,005,717)	(2,368,227)	(2,769,346)

PART A

Report to:	West Hertfordshire Crematorium Joint Committee
Date of Meeting:	29 January 2024
Report of:	The Treasurer
<u>Title:</u>	LONG-TERM BUDGET STRATEGY AND REVENUE BUDGET 2024/25

1. Purpose of Report

- 1.1. To consider and approve the updated long-term budget strategy 2024/25 to 2033/34.
- 1.2. To consider and approve the Joint Committee's Budgets for 2024/25.

2. Background

- 2.1. At the January meeting each year, the Joint Committee receives the draft budget for the coming financial year, together with a revised assessment of the current year's budget.
- 2.2. In addition, the Joint Committee is asked to consider the updated budget strategy. This is a ten-year forward projection, reflecting expected income and spending patterns, including planned capital investment.
- 2.3. Whereas the Committee is bound by the decisions it takes for the coming year, the budget strategy is reviewed annually and can be amended on each anniversary depending on changing circumstances.

3. Summary

- 3.1. The Crematorium has returned to levels similar to those seen before the COVID-19 pandemic. The impact of the winter months is not yet known but an assumption has been that the number of cremations will be at a higher level than seen through the rest of the year. There has been slightly less income received from cremations so far this year than expected however, there has also been a reduction in expenditure when compared to budgeted figures.
- 3.2. The new crematorium project has been completed during this year. While the new Crematorium was scheduled to open at the start of the financial year this was not possible due to delays however it did open and begin operations in September. This has had an effect on both the budgeted income and expenditure for the year.
- 3.3. The net impact of the above is that the 2023/24 Revenue deficit was forecast to be £57K **less** than that budgeted. **(Budget Monitoring October 2023 Original Appendix A)** This figure has been revised as part of the ongoing budget monitoring and the budget figures for 2023/24 show an updated forecast of a £264K **deficit** compared to budgeted figures of £167K. **(Budget Monitoring October 2023 Revised Appendix A)**
- 3.4. Looking forward, a number of assumptions have been included in this report. The ten-year forecast (para **Error! Reference source not found.**) shows the forecasted reserve based on each of the different assumptions that have been presented. Each of the different

assumptions is based off differing cremation fees, percentage increases in other fees and charges & the option to extend service length at West Herts Crematorium in Garston to 1 Hour from 40 minutes. There is also an assumption to show the effect of capitalising the cost of the new cremators at Garston over a number of years rather than funding it through revenue expenditure over 2 years. (Appendix B - G)

4. Revised 2023/24 Revenue Budget

- 4.1. The Joint Committee set the original 2023/24 budget to result in a Net Deficit of £394K before considering the work for the new crematorium. This budget has now been revised, due to changes in forecasts based on current income and expenditure amounts in the year to date and the revised budget has a net deficit of £167k (Appendix A)
- 4.2. This forecast does not contain any assumptions for fluctuation in numbers from any future COVID-19 impacts and does not include any simulation based on expected demographics impacted by the Pandemic and how this will affect mortality rates in the next few years.
- 4.3. The main reasons for the current forecast are explained in paragraphs 4.4 to 4.11 below.
- 4.4. With the onset of the COVID-19 in March 2020 the number of deaths and subsequent cremations increased significantly from that originally forecast e.g. there were 479 cremations in April 2020 compared with 244 for April 2019. This had been the case generally nationally. The initial 2023/24 budget figures for cremations reflected a return to the number of cremations dropping back down to pre-COVID-19 levels as seen in 2022/23. Based on the assumption that the number of cremations over the winter months are usually higher and that the Hemel site was not operation during the first 5 months of the financial year, the forecast income for the year is £2,274k based on a revised budget of £2,600k. The forecast figure here is lower than the budgeted amount as it is estimated based on historical data. With the introduction of the second site, we are estimated that income will increase over the remainder of the year.
- 4.5. The impact of COVID-19 restrictions e.g. limited numbers able to attend funerals had a negative impact on the levels of income on secondary services such as memorials, plaques and trees in 2020/21. This was due largely to the public being unable to visit the crematorium office. We have seen an increase in income received from these services as the situation returns to normal, however current forecasted figures are showing a deficit in these values compared to budgeted figures. Once again, we are estimating that in the remaining portion of the year these figures will increase with the introduction of the Hemel site.
- 4.6. Salary costs have been revised and they are currently forecast to be below budget for managers and staff. This forecast may differ at year end once the effect of the recent pay award is fully known, and the full cost of staff is recharged to the Crematorium from Three Rivers District Council. Organists have been brought onto the official payroll and are also currently below budgeted figures. From this year, staff have officially been employed by Three Rivers District Council.
- 4.7. Construction on the new crematorium has now been completed after an initial delay. Costs associated with the development and construction of the new crematorium have been fully recharged to the Crematorium except any amounts outstanding relating to retention costs.
- 4.8. Generally other areas of spend are expected to below the budget for the year and will partly offset the lower income amounts from cremations.
- 4.9. If the new crematorium budget is removed from the original budgets and the forecast the results can be seen below. This shows that overall income is down from what was originally budgeted. This is due almost entirely to the delay in the opening of the Hemel site and the

lack of income during this period of delay. However, this has led to lower than forecasted expenditure, especially among utility costs, due to the non-usage of these facilities.

Summary excluding new facility	Original Budget	Revised Total Budget	Actual to Date	Forecast	Variance
Income	2,919,689	3,017,500	1,555,101	2,670,387	347,113
Expenditure	3,313,731	3,184,504	1,061,581	2,934,453	250,051
Net	394,042	167,004	(493,520)	264,066	(97,062)

4.10. Full details of the variances can be found in Appendix A. A summary of the main variances is shown in the table below:

Income	Variance	
Cremation fees	326,120	
Trees, shrubs, roses and garden seats	(1,768)	
Package, Posting & Receiving of ashes	(1,517)	
Webcasting	19,339	
Other	4,939	
Total Income Variance	347,113	
Expenditure	Variance	
Salaries	(76,757)	
Gas	(60,942)	
Electricity	(32,034)	
Medical Referee Fees	59,566	
Other Authority Recharges	(74,512)	
Consultancy Fees	20,892	
Other smaller items	(86,264)	
Total Expenditure	(250,051)	
Net (Surplus)/Deficit	4,93 347,11 Variance (76,757 (60,942 (32,034 59,56 (74,512 20,89 (86,264	

4.11. The net impact of the decrease in income and expenditure is that there is forecast to be a revenue deficit of £264k for the financial year 2023/24 excluding depreciation charges & capital expenditure (Budget Monitoring October 2023 Revised - Appendix A)

Budget Strategy – The Forward Model to 2033/34

5. Revenue

5.1. The figures presented to members in Appendix A represent the revised budget for 2023/24. From 2023/24, the budget combined the budgets for the existing crematorium site on High Elms Lane as well as the new site on the Bedmond road. For 2024/25 this is once again the case however a number of different versions have been created in order to showcase the reserves positions based on different assumptions relating to cremation fees, percentage increases on other fees and charges and the impact of capitalisation of cremator costs.

Assumption 1: No increase in the cremation fee and a **3% uplift** in other fees and charges. No change to the length of services. The annual 250K payment to councils is not included in 2024/25 or the 2 years during cremator replacement. Hosting fees are introduced for 2023/24, deferred in 2024/25 & 2025/26 and repaid over the subsequent 10 years. Income figures are based on 3,120 cremations at Garston (12 per day) & 1,560 cremations at Hemel (6 per day)

Reserves	2023/24	2024/25	2025/26	2026/27	2027/28	2028/29	2029/30	2030/31	2031/32	2032/33	2033/34
Balance Brought	(2,270,334)	(557,330)	(126,427)	(104.084)	(54,873)	(191,763)	(225,479)	699.184	614,577	192,629	(293,101)
Forward	(=)=: -) :/	(/	()	()	(= .,= . = /	()	()	,			(===;:=:;
Add Surplus (-) / Deficit	1,713,004	430,903	22,343	49,211	(136,891)	(33,715)	924,663	(84,607)	(421,948)	(485,730)	(415,339)
Balance Carried Forward	(557,330)	(126,427)	(104,084)	(54,873)	(191,763)	(225,479)	699,184	614,577	192,629	(293,101)	(708,440)

Assumption 2: An increase in the cremation fee to **£950** and a **3% uplift** in other fees and charges. A change to the length of services to **1 hour**. The annual 250K payment to councils is not included in 2024/25 or the 2 years during cremator replacement. Hosting fees are introduced for 2023/24, deferred in 2024/25 & 2025/26 and repaid over the subsequent 10 years. Income figures are based on 2,860 cremations at Garston (11 per day) & 1,560 cremations at Hemel (6 per day)

Reserves	2023/24	2024/25	2025/26	2026/27	2027/28	2028/29	2029/30	2030/31	2031/32	2032/33	2033/34
Balance Brought Forward	(2,270,334)	(557,330)	(116,417)	(83,496)	(23,113)	(148,214)	(169,492)	767,981	696,569	288,210	(183,522)
Add Surplus (-) / Deficit	1,713,004	440,913	32,921	60,383	(125,100)	(21,278)	937,473	(71,413)	(408,358)	(471,732)	(401,341)
Balance Carried Forward	(557,330)	(116,417)	(83,496)	(23,113)	(148,214)	(169,492)	767,981	696,569	288,210	(183,522)	(584,863)

Assumption 3: An increase in the cremation fee to £950 and a 5% uplift in other fees and charges. A change to the length of services to 1 hour. The annual 250K payment to councils is not included in 2024/25 or the 2 years during cremator replacement. Hosting fees are introduced for 2023/24, deferred in 2024/25 & 2025/26 and repaid over the subsequent 10 years. Income figures are based on 2,860 cremations at Garston (11 per day) & 1,560 cremations at Hemel (6 per day)

Reserves	2023/24	2024/25	2025/26	2026/27	2027/28	2028/29	2029/30	2030/31	2031/32	2032/33	2033/34
Balance Brought Forward	(2,270,334)	(557,330)	(196,417)	(253,421)	(293,851)	(531,688)	(678,742)	118,717	(107,222)	(685,572)	(1,343,764)
Add Surplus (-) / Deficit	1,713,004	360,913	(57,003)	(40,430)	(237,837)	(147,054)	797,459	(225,940)	(578,349)	(658,193)	(605,334)
Balance Carried Forward	(557,330)	(196,417)	(253,421)	(293,851)	(531,688)	(678,742)	118,717	(107,222)	(685,572)	(1,343,764)	(1,949,098)

Assumption 4: An increase in the cremation fee to **£980** and a **3% uplift** in other fees and charges. A change to the length of services to **1 hour**. The annual 250K payment to councils is not included in 2024/25 or the 2 years during cremator replacement. Hosting fees are introduced for 2023/24, deferred in 2024/25 & 2025/26 and repaid over the subsequent 10 years. Income figures are based on 2,860 cremations at Garston (11 per day) & 1,560 cremations at Hemel (6 per day)

Reserves	2023/24	2024/25	2025/26	2026/27	2027/28	2028/29	2029/30	2030/31	2031/32	2032/33	2033/34
Balance Brought Forward	(2,270,334)	(607,330)	(268,519)	(343,495)	(397,059)	(642,423)	(790,557)	16,254	(189,740)	(736,717)	(1,351,227)
Add Surplus (-) / Deficit	1,663,004	338,811	(74,975)	(53,564)	(245,364)	(148,135)	806,811	(205,994)	(546,977)	(614,510)	(544,119)
Balance Carried Forward	(607,330)	(268,519)	(343,495)	(397,059)	(642,423)	(790,557)	16,254	(189,740)	(736,717)	(1,351,227)	(1,895,346)

Assumption 5: An increase in the cremation fee to **£980** and a **5% uplift** in other fees and charges. A change to the length of services to **1 hour**. The annual 250K payment to councils is not included in 2024/25 or the 2 years during cremator replacement. Hosting fees are introduced for 2023/24, deferred in 2024/25 & 2025/26 and repaid over the subsequent 10 years. Income figures are based on 2,860 cremations at Garston (11 per day) & 1,560 cremations at Hemel (6 per day)

Reserves	2023/24	2024/25	2025/26	2026/27	2027/28	2028/29	2029/30	2030/31	2031/32	2032/33	2033/34
Balance Brought Forward	(2,270,334)	(607,330)	(348,519)	(513,419)	(667,796)	(1,025,897)	(1,299,807)	(633,010)	(993,531)	(1,710,499)	(2,511,469)
Add Surplus (-) / Deficit	1,663,004	258,811	(164,900)	(154,377)	(358,100)	(273,910)	666,797	(360,521)	(716,968)	(800,970)	(748,112)
Balance Carried Forward	(607,330)	(348,519)	(513,419)	(667,796)	(1,025,897)	(1,299,807)	(633,010)	(993,531)	(1,710,499)	(2,511,469)	(3,259,581)

Assumption 6: An increase in the cremation fee to **£980** and a **3% uplift** in other fees and charges. A change to the length of services to **1 hour**. The annual 250K payment to councils is not included in 2024/25 or the 2 years during cremator replacement. Hosting fees are introduced for 2023/24, deferred in 2024/25 & 2025/26 and repaid over the subsequent 10 years. Income figures are based on 2,860 cremations at Garston (11 per day) & 1,560 cremations at Hemel (6 per day). Further, the cost of the cremator replacement at Garston has been capitalised over a number of years as opposed to being funded via revenue over 2 years.

Reserves	2023/24	2024/25	2025/26	2026/27	2027/28	2028/29	2029/30	2030/31	2031/32	2032/33	2033/34
Balance Brought Forward	(2,270,334)	(607,330)	(268,519)	(343,495)	(397,059)	(642,423)	(1,190,557)	(1,783,746)	(1,719,740)	(2,005,717)	(2,368,227)
Add Surplus (-) / Deficit	1,663,004	338,811	(74,975)	(53,564)	(245,364)	(548,135)	(593,189)	64,006	(285,977)	(362,510)	(401,119)
Balance Carried Forward	(607,330)	(268,519)	(343,495)	(397,059)	(642,423)	(1,190,557)	(1,783,746)	(1,719,740)	(2,005,717)	(2,368,227)	(2,769,346)

5.2. A summary of the revenue positions for the ten years can be seen below. Full details can be found in **Appendix B**. Years where reserves fall into deficit have been shown in **RED**.

Assumption	2023/24	2024/25	2025/26	2026/27	2027/28	2028/29	2029/30	2030/31	2031/32	2032/33	2033/34
1	(557,330)	(126,427)	(104,084)	(54,873)	(191,763)	(225,479)	699,184	614,577	192,629	(293,101)	(708,440)
2	(557,330)	(116,417)	(83,496)	(23,113)	(148,214)	(169,492)	767,981	696,569	288,210	(183,522)	<mark>(584,863)</mark>
3	(557,330)	(196,417)	(253,421)	(293,851)	(531,688)	(678,742)	118,717	(107,222)	(685,572)	(1,343,764)	(1,949,098)
4	(607,330)	(268,519)	(343,495)	(397,059)	(642,423)	(790,557)	16,254	(189,740)	(736,717)	(1,351,227)	(1,895,346)
5	(607,330)	(348,519)	(513,419)	(667,796)	(1,025,897)	(1,299,807)	(633,010)	(993,531)	(1,710,499)	(2,511,469)	(3,259,581)
6	(607,330)	(268,519)	(343,495)	(397,059)	(642,423)	(1,190,557)	(1,783,746)	(1,719,740)	(2,005,717)	(2,368,227)	(2,769,346)

6. Reserves

As can be seen from the above table, there are future years in which reserves fall below the recommended level of £300K and in some cases fall into deficit. Assumption 5 and 6 are the only assumptions that maintain positive reserve levels throughout the 10-year forecast while the reserve level in 2024/25 dips slightly below the recommended level using assumption 6. However, by capitalising the cremator costs in assumption 6 the reserves balances are much more stable than in assumption 5.

- 6.1. The Joint Committee has previously approved minimum reserve levels of:
 - Revenue reserves balance (target minimum £300K)
 - Balance at end of ten-year budget model (target minimum £500K)
- 6.2. Based on the above assumptions this can only be achieved through assumptions 5 or 6 although there is a chance to review the minimum revenue balance of £300K to allow for a smaller reserve level during this period.

7. Income and Charges

7.1. At the January 2020 meeting the Joint Committee agreed to increase cremation charges by £50, from £650 to £700 for 2020/21 financial year. This was a higher than the prevailing inflation increase but did reflect members' concern that West Herts might almost appear "too cheap", when compared with some of our neighbouring crematoria, some of whom are now exceeding £900. Also, it was thought that the adult cremation fee should be increased incrementally over a number of years to achieve a higher sustainable charge to finance future service developments. For the 2021/22 financial year, the charge was increased to £750. This was subsequently increased by a further £20 to £770 to reflect the need to maintain reserve balances during the construction of the new crematorium. In 2022/23 this was again increased to £900.

For the financial year 2024/25, the crematorium manager has suggested there be a decision between increasing the cost by £50 again to £950 or to increase it by a further £30 to a price

of £980. The rationale behind this suggested additional increase is the chance to move from 40-minute services to 1-hour services as well as to combat increased costs since the construction of the new Crematorium building on Bedmond Road and the subsequent expenses introduced by the changing legal position of the Joint Committee. There is a suggestion to raise fees and charges by 3% in line with previous years. However as with cremation costs there is a consideration of increasing this to 5% to combat rising costs.

7.2. West Herts currently remains well below the regional average which is a notable achievement considering the significant capital investment in new cremators and mercury abatement, which some other crematoria have not yet undertaken, and the other capital improvements, both in recent years and potentially taking place in the near future.

8. Capital Expenditure

8.1. The main purpose of modelling the Committee's budget over a ten-year period is to ensure that the income it is generating is sufficient to allow for a "full cycle" of cremator replacement, as well as providing for other major capital improvements, including the new crematorium. It has been the Joint Committee's policy to build up revenue reserves to fund future capital investment.

New Facility

- 8.2. The Committee will recall that in order to fund the new facility additional funding was required. The Joint Committee agreed to the loan being provided by one of the Joint Committee members. Dacorum Borough Council agreed to provide the loan of £6,000,000 and all of the Joint Committee parent local authorities have now agreed to the loan. This was drawn down in 2022/23.
- 8.3. Funding breakdown Reserve/Borrowing/MRP and final payments/Interest

The loan of £6M was drawn down on the 27th June 2022 and is due for repayment on the 27th June 2042.

The interest periods on the loan are 12 months with an interest rate of 5.49%.

The repayment amounts can be seen below, and a provision will be put in place to ensure that the interest is able to be repaid each year.

Schedule of payments					
Advance date	27/06/2022				
Advance value	6,000,000.00				
Interest rate	5.49%				
			Interest period end	number of	
			per loan agreement	days in	
		Interest period	(last business day of	interest	interest
Interest period		start date	month)	period	payable.
1	27/06/2023	27/06/2022	30/06/2023	368.00	332,107.0
2	27/06/2024	01/07/2023	28/06/2024	363.00	327,595.0
3	27/06/2025	29/06/2024	30/06/2025	366.00	330,302.0
4	27/06/2026	01/07/2025	30/06/2026	364.00	328,498.0
5	27/06/2027	01/07/2026	30/06/2027	364.00	328,498.0
6	27/06/2028	01/07/2027	30/06/2028	365.00	329,400.0
7	27/06/2029	01/07/2028	29/06/2029	363.00	327,595.0
8	27/06/2030	30/06/2029	28/06/2030	363.00	327,595.0
9	27/06/2031	29/06/2030	30/06/2031	366.00	330,302.0
10	27/06/2032	01/07/2031	30/06/2032	365.00	329,400.0
11	27/06/2033	01/07/2032	30/06/2033	364.00	328,498.0
12	27/06/2034	01/07/2033	30/06/2034	364.00	328,498.0
13	27/06/2035	01/07/2034	29/06/2035	363.00	327,595.0
14	27/06/2036	30/06/2035	30/06/2036	366.00	330,302.0
15	27/06/2037	01/07/2036	30/06/2037	364.00	328,498.0
16	27/06/2038	01/07/2037	30/06/2038	364.00	328,498.0
17	27/06/2039	01/07/2038		364.00	328,498.0
18	27/06/2040	01/07/2039	29/06/2040	364.00	328,498.0
19	27/06/2041	30/06/2040	28/06/2041	363.00	327,595.0
20	27/06/2042	29/06/2041	27/06/2042	363.00	327,595.0

Other Capital Works

8.4. The Crematorium also undertakes a number of smaller capital projects each year. There is provision for Cremator replacement and resurfacing of the roads and car parks already identified. For the remaining years a provision of £100K has been included for potential projects. The details of the proposed capital programme, excluding the new crematorium are shown below:

Year	Projects	Approx Cost
2024/25	Provision for potential capital projects	100,000
2025/26	Provision for potential capital projects	125,000
2026/27	Provision for potential capital projects	125,000
2027/28	Provision for potential capital projects	175,000
2028/29	Provision for potential capital projects	125,000
2029/30	Cremator replacement (part)	550,000

2030/31	Cremator replacement (part)	1,550,000
2031/32	Provision for potential capital projects	150,000
2032/33	Provision for potential capital projects	150,000
2033/34	Provision for potential capital projects	150,000
	TOTAL INVESTMENT OVER PERIOD	£3,200,000

9. Conclusions

- 9.1. In summary the future budget model identifies that there is a need to make choices between the 6 provided assumptions, although the treasurer recommends that the decision be between assumption 5 & 6, and to consider whether to continue the £250K payment to member councils based on the decision made. The Budget Model has been prepared on the basis of accounting practices set out in the Code of Practice in Local Authority Accounting. The latest model includes a minimum revenue provision that needs to be put in place to ensure that cash balances are sufficient to repay the loan once the loan period is over.
- 9.2. The budget model will be continually monitored and adjusted, and further updates presented to the Joint Committee at its future meetings. The preliminary provisions for capital investment in later years will be refined as time goes on, particularly in relation to the replacement cremators.

10. Recommendations

- 10.1. The Joint Committee are asked to approve:
 - 10.1.1. Whether to maintain the minimum level of reserve at 300K or consider a reduced level.
 - 10.1.2. Choose and confirm one of the fees and charges increases for 2024/25.
 - 10.1.3. the strategy for fees and charges for the medium-term financial strategy.
 - 10.1.4. the revenue and capital budget for 2024/25.
 - 10.1.5. the medium-term revenue and capital proposals from 2024/25 2033/34; and
 - 10.1.6. the continuation the payment of £50K to each constituent council in 2023/24, its suspension in 2024/25 and to approve the strategy of the payment going forwards, subject to an annual review by the Joint Committee.

Appendices:

- A Budget Monitoring Report as of 31 October 2023
- B Budget Forecast 2023/24 2033/34 Assumption 1
- C Budget Forecast 2023/24 2033/34 Assumption 2
- D Budget Forecast 2023/24 2033/34 Assumption 3
- *E* Budget Forecast 2023/24 2033/34 Assumption 4
- *F* Budget Forecast 2023/24 2033/34 Assumption 5
- G Budget Forecast 2023/24 2033/34 Assumption 6

Contact officers:

For further information on this report please contact Joanne Wagstaffe on 01923 776611 or Stephen

Farrer on 01923 727429

Budget Variance West Herts Crematorium Joint Committee For the 7 months ended 31 October 2023

Account	Actual to Date (Garston)	Actual to Date (Hemel)	Total Actual to Date	Total Budget	Remaining Budget	Forecast	Variance
Income							
G580 - Cremation fees	(1,224,691.00)	(101,739.00)	(1,326,430.00)	(2,680,500.00)	(1,354,070.00)	(2,273,880.00)	406,620.00
G580002 - Income from abatement sharing scheme	0.00	0.00	0.00	(4,500.00)	(4,500.00)	(4,500.00)	0.00
G581 - Trees, shrubs, roses and garden seats	(88,531.13)	0.00	(88,531.13)	(86,625.00)	1,906.13	(151,767.65)	(65,142.65)
G582 - Gardem memorial and bulb scheme	(1,684.00)	0.00	(1,684.00)	(2,363.00)	(679.00)	(2,886.86)	(523.86)
G583001 - Plaques - leases	(7,359.00)	0.00	(7,359.00)	(18,688.00)	(11,329.00)	(12,615.43)	6.072.57
G583002 - Plagues - standard rated VAT	(6,233.33)	0.00	(6,233.33)	(1,000.00)	5,233.33	(10,685.71)	(9,685.71)
G584 - Package, posting and receiving of ashes	(4,385.00)	0.00	(4,385.00)	(4,725.00)	(340.00)	(7,517.14)	(2,792.14)
G589 - Investment income	(25,172.47)	0.00	(25, 172.47)	(12,500.00)	12,672.47	(43,152.81)	(30,652.81)
G595 - Memorial writing	(20,452.96)	0.00	(20,452.96)	(19,688.00)	764.96	(35,062.22)	(15,374.22)
G587001 - Miscellaneous income - no VAT	(27,800.82)	0.00	(27,800.82)	(43,100.00)	(15,299.18)	(47,658.55)	(4,558.55)
G587002 - Miscellaneous income - vatable	0.00	0.00	0.00	(1,000.00)	(1,000.00)	0.00	1,000.00
G590 - Webcasting	(41,068.62)	(5,983.66)	(47,052.28)	(45,000.00)	2,052.28	(80,661.05)	(35,661.05)
Total Income	(1,447,378.33)	(107,722.66)	(1,555,100.99)	(2,919,689.00)	(1,472,310.67)	(2,670,387.41)	249,301.59
Less Cost of Sales							
G365001 - Memorialisation - plaques	14,156.77	0.00	14,156.77	26,250.00	12,093.23	25,094.27	(1,155.73)
G365002 - Memorialisation - urns, polytainers etc	3,440.21	0.00	3,440.21	2,625.00	(815.21)	4,533.96	1,908.96
G366002 - Memorialisation - copies of BoR entries	0.00	0.00	0.00	17,000.00	17,000.00	7,083.33	(9,916.67)
Total Less Cost of Sales	17,596.98	0.00	17,596.98	45,875.00	28,278.02	36,711.56	(9,163.44)
Gross Profit	(1,429,781.35)	(107,722.66)	(1,537,504.01)	(2,873,814.00)	(1,444,032.65)	(2,633,675.85)	240.138.15
	(1,122,12112)	(,.=,	(1,000,000,000)	(_,,,	(1,11,002.00)	(_,,)	,
Less Operating Expenses							
G102 - Salaries - Organists	36,049.00	0.00	36,049.00	81,900.00	45,851.00	70,174.00	(11,726.00)
G105001 - Salaries - Manager and Staff	320,384.12	0.00	320,384.12	772,500.00	452,115.88	642,259.12	(130,240.88)
G105002 - Salaries - Clerk, Surveyor and Treasurer	6,643.50	0.00	6,643.50	15,750.00	9,106.50	13,206.00	(2,544.00)
G108 - Staff training	0.00	0.00	0.00	500.00	500.00	208.33	(291.67)
G210 - Building maintenance - Manager	6,988.02	16.66	7,004.68	27,300.00	20,295.32	18,379.68	(8,920.32)
G211 - Building maintenance - Surveyor	7,492.80	0.00	7,492.80	26,250.00	18,757.20	18,430.30	(7,819.70)
G213 - Grounds maintenance	9,644.33	254.20	9,898.53	31,500.00	21,601.47	23,023.53	(8,476.47)
G215 - Contractual Maintenance	43,839.40	4,258.78	48,098.18	50,000.00	1,901.82	68,931.51	18,931.51
G215003 - Contractual Cremator Maintenance	74,271.00	509.26	74,780.26	150,000.00	75,219.74	137,280.26	(12,719.74)
G216 - Yaboo	26,161.50	6,104.00	32,265.50	52,500.00	20,234.50	54,140.50	1,640.50
G217 - Gas	108,224.37	0.00	108,224.37	360,000.00	251,775.63	258,224.37	(101,775.63)
G218 - Electricity	40,882.41	0.00	40,882.41	150,000.00	109,117.59	103,382.41	(46,617.59)
G221 - Water (G221)	6,363.32	0.00	6,363.32	50,000.00	43,636.68	27,196.65	(22,803.35)
G226 - Cleaning, refuse and recycling	14,666.76	231.78	14,898.54	63,000.00	48,101.46	41,148.54	(21,851.46)
G229 - Environmental monitoring	2,302.56	0.00	2,302.56	3,213.00	910.44	3,641.31	428.31
G342 - Furniture, fittings and equipment	7,447.24	281.87	7,729.11	1,575.00	(6,154.11)	8,385.36	6,810.36
G349 - Protective clothing and uniforms	5,870.12	0.00	5,870.12	8,400.00	2,529.88	9,370.12	970.12
G350 - Printing, stationery and IT consumables	5,353.19	274.76	5,627.95	8,400.00	2,772.05	9,127.95	727.95
G352 - Postages	2,042.50	0.00	2,042.50	5,513.00	3,470.50	4,339.58	(1,173.42)
G353 - Telephones and internet	4,494.23	440.00	4,934.23	7,350.00	2,415.77	7,996.73	646.73
G360 - Drinking Water	3,413.32	0.00	3,413.32	2,310.00	(1,103.32)	4,375.82	2,065.82
G362 - Insurance	0.00	0.00	0.00	42,000.00	42,000.00	42,000.00	0.00
G363 - Remembrance services	638.71	0.00	638.71	3,000.00	2,361.29	1,888.71	(1,111.29)
G364 - Medical Referee fees	26,641.38	0.00	26.641.38	0.00	(26,641.38)	106,565.52	106.565.52
G364002 - Consultancy fees - management support	55,892.10	0.00	55.892.10	10,000.00	(45,892.10)	60,058.77	50.058.77
G367 - Miscellaneous expenses	9,384.55	46.00	9,430.55	26,250.00	16,819.45	20,368.05	(5,881.95)
G368 - Other authorities - salary recharges	5,112.93	0.00	5,112.93	186,500.00	181,387.07	82,821.26	(103,678.74)
G369 - Non-recoverable VAT (Revenue)	80,865.58	1,326.71	82,192.29	140,038.00	57,845.71	140,541.46	503.46
G470 - Loan repayments	0.00	332.107.00	332,107.00	332.107.00	0.00	332.107.00	0.00
	0.00		332,107.00		0.00		
G490 - Return to Constituent Councils	0.00	0.00	0.00	300.000.00	300.000.00	300.000.00	0.00

G214205 - Special Items - Repair and re-finish timber soffit to cloisters	0.00	0.00	0.00	2,750.00	2,750.00	2,750.00	0.00
G214198 - Special Items - Refurbish crematory staff room and toilets	7,115.76	0.00	7,115.76	25,000.00	17,884.24	7,115.76	(17,884.24)
G214200 - Special Items - Repair and provide non-slip finish to yard staircase	1,215.00	0.00	1,215.00	2,250.00	1,035.00	1,215.00	(1,035.00)
G763 - Interest Expense	0.00	(252,037.37)	(252,037.37)	300,000.00	552,037.37	300,000.00	0.00
G214204 - Special Items - Clean and repair all external paving	26,201.00	0.00	26,201.00	6,000.00	(20,201.00)	26,201.00	20,201.00
G214199 - Special Items - Replace mortar infill to all pantile roof verges	2,695.00	0.00	2,695.00	3,500.00	805.00	3,500.00	0.00
G214202 - Special Items - Provide LV main distribution drawing and survey	360.00	0.00	360.00	3,000.00	2,640.00	3,000.00	0.00
G214203 - Special Items - Investigate and repair cracking to concrete cloister beams	1,200.00	0.00	1,200.00	12,500.00	11,300.00	12,500.00	0.00
G214201 - Special Items - CCTV Survey of complete drainage system	0.00	0.00	0.00	5,000.00	5,000.00	5,000.00	0.00
Total Less Operating Expenses	950,170.70	93,813.65	1,043,984.35	3,267,856.00	2,223,871.65	2,971,169.61	(296,686.39)
Net Profit	(479,610.65)	(13,909.01)	(493,519.66)	394,042.00	779,839.00	337,493.76	(56,548.24)

Revised Budget Variance West Herts Crematorium Joint Committee For the 7 months ended 31 October 2023

Account	Actual to Date (Garston)	Actual to Date (Hemel)	Total Actual to Date	Total Budget	Remaining Budget	Forecast	Variance
Income							
G580 - Cremation fees	(1,224,691.00)	(101,739.00)	(1,326,430.00)	(2,600,000.00)	(1,273,570.00)	(2,273,880.00)	326,120.00
G580002 - Income from abatement sharing scheme	0.00	0.00	0.00	(4,500.00)	(4,500.00)	(4,500.00)	0.00
G581 - Trees, shrubs, roses and garden seats	(88,531.13)	0.00	(88,531.13)	(150,000.00)	(61,468.87)	(151,767.65)	(1,767.65)
G582 - Gardem memorial and bulb scheme	(1,684.00)	0.00	(1,684.00)	(3,000.00)	(1,316.00)	(2,886.86)	113.14
G583001 - Plaques - leases	(7,359.00)	0.00	(7,359.00)	(13,000.00)	(5,641.00)	(12,615.43)	384.57
G583002 - Plagues - standard rated VAT	(6,233.33)	0.00	(6,233.33)	(12,000.00)	(5,766.67)	(10,685.71)	1.314.29
G584 - Package, posting and receiving of ashes	(4,385.00)	0.00	(4,385.00)	(6,000.00)	(1,615.00)	(7,517.14)	(1,517.14)
G589 - Investment income	(25,172.47)	0.00	(25,172.47)	(44,000.00)	(18,827.53)	(43,152.81)	847.19
G595 - Memorial writing	(20,452.96)	0.00	(20,452.96)	(35,000.00)	(14,547.04)	(35,062.22)	(62.22)
G587001 - Miscellaneous income - no VAT	(27,800.82)	0.00	(27,800.82)	(48,000.00)	(20,199.18)	(47,658.55)	341.45
G587002 - Miscellaneous income - vatable	0.00	0.00	0.00	(2,000.00)	(2,000.00)	0.00	2.000.00
G590 - Webcasting	(41.068.62)	(5,983.66)	(47,052.28)	(100.000.00)	(52,947.72)	(80,661.05)	19.338.95
Total Income	(1,447,378.33)	(107,722.66)	(1,555,100.99)	(3,017,500.00)	(1,570,121.67)	(2,670,387.41)	347,112.59
Less Cost of Sales							
G365001 - Memorialisation - plaques	14,156.77	0.00	14,156.77	15,000.00	843.23	20,406.77	5,406.77
G365002 - Memorialisation - urns, polytainers etc	3,440.21	0.00	3,440.21	6,000.00	2,559.79	5,940.21	(59.79)
G366002 - Memorialisation - copies of BoR entries	0.00	0.00	0.00	35,000.00	35,000.00	14,583.33	(20,416.67)
Total Less Cost of Sales	17,596.98	0.00	17,596.98	56,000.00	38,403.02	40,930.31	(15,069.69)
Gross Profit	(1,429,781.35)	(107,722.66)	(1,537,504.01)	(2,961,500.00)	(1,531,718.65)	(2,629,457.10)	332,042.90
			•••••				
Less Operating Expenses	00.040.00	0.00	00.040.00	70.000.00	44.054.00	00 5 40 00	(0.454.00)
G102 - Salaries - Organists	36,049.00	0.00	36,049.00	78,000.00	41,951.00	68,549.00	(9,451.00)
G105001 - Salaries - Manager and Staff	320,384.12	0.00	320,384.12	660,000.00	339,615.88	595,384.12	(64,615.88)
G105002 - Salaries - Clerk, Surveyor and Treasurer	6,643.50	0.00	6,643.50	16,000.00	9,356.50	13,310.17	(2,689.83)
G108 - Staff training	0.00	0.00	0.00	750.00	750.00	312.50	(437.50)
G210 - Building maintenance - Manager	6,988.02	16.66	7,004.68	27,750.00	20,745.32	18,567.18	(9,182.82)
G211 - Building maintenance - Surveyor	7,492.80	0.00	7,492.80	26,250.00	18,757.20	18,430.30	(7,819.70)
G213 - Grounds maintenance	9,644.33	254.20	9,898.53	32,500.00	22,601.47	23,440.20	(9,059.80)
G215 - Contractual Maintenance	43,839.40	4,258.78	48,098.18	80,000.00	31,901.82	81,431.51	1,431.51
G215003 - Contractual Cremator Maintenance	74,271.00	509.26	74,780.26	151,000.00	76,219.74	137,696.93	(13,303.07)
G216 - Yaboo	26,161.50	6,104.00	32,265.50	67,000.00	34,734.50	60,182.17	(6,817.83)
G217 - Gas	108,224.37	0.00	108,224.37	290,000.00	181,775.63	229,057.70	(60,942.30)
G218 - Electricity	40,882.41	0.00	40,882.41	125,000.00	84,117.59	92,965.74	(32,034.26)
G221 - Water (G221)	6,363.32	0.00	6,363.32	25,000.00	18,636.68	16,779.99	(8,220.01)
G226 - Cleaning, refuse and recycling	14,666.76	231.78	14,898.54	47,500.00	32,601.46	34,690.21	(12,809.79)
G229 - Environmental monitoring	2,302.56	0.00	2,302.56	4,107.00	1,804.44	4,013.81	(93.19)
G342 - Furniture, fittings and equipment	7,447.24	281.87	7,729.11	9,000.00	1,270.89	11,479.11	2,479.11
G349 - Protective clothing and uniforms	5,870.12	0.00	5,870.12	8,400.00	2,529.88	9,370.12	970.12
G350 - Printing, stationery and IT consumables	5,353.19	274.76	5,627.95	9,400.00	3,772.05	9,544.62	144.62
G352 - Postages	2,042.50	0.00	2.042.50	5,500.00	3,457.50	4.334.17	(1,165.83)
G353 - Telephones and internet	4,494.23	440.00	4,934.23	8,350.00	3,415.77	8,413.40	63.40
G360 - Drinking Water	3,413.32	0.00	3.413.32	6,000.00	2,586.68	5,913.32	(86.68)
G362 - Insurance	0.00	0.00	0.00	42,000.00	42,000.00	42,000.00	0.00
G363 - Remembrance services	638.71	0.00	638.71	640.00	1.29	905.38	265.38
G364 - Medical Referee fees	26,641.38	0.00	26,641.38	47,000.00	20,358.62	106,565.52	59,565.52
G364002 - Consultancy fees - management support	55,892.10	0.00	55,892.10	60,000.00	4,107.90	80,892.10	20.892.10
G367 - Miscellaneous expenses	9,384.55	46.00	9,430.55	17,750.00	8,319.45	16,826.38	(923.62)
G368 - Other authorities - salary recharges	5,112.93	0.00	5,112.93	136,500.00	131,387.07	61,987.93	(74,512.07)
G369 - Non-recoverable VAT (Revenue)	80,865.58	1,326.71	82,192.29	155,000.00	72,807.71	146,775.62	(8,224.38)
					0.00	332.107.00	(0,224.30)
	0.00						
G470 - Loan repayments G490 - Return to Constituent Councils	0.00	332,107.00 0.00	332,107.00 0.00	332,107.00 300.000.00	300.000.00	300.000.00	0.00

G214205 - Special Items - Repair and re-finish timber soffit to cloisters	0.00	0.00	0.00	2,750.00	2,750.00	2,750.00	0.00
G214198 - Special Items - Refurbish crematory staff room and toilets	7,115.76	0.00	7,115.76	25,000.00	17,884.24	7,115.76	(17,884.24)
G214200 - Special Items - Repair and provide non-slip finish to yard staircase	1,215.00	0.00	1,215.00	2,250.00	1,035.00	1,215.00	(1,035.00)
G763 - Interest Expense	0.00	(252,037.37)	(252,037.37)	300,000.00	552,037.37	300,000.00	0.00
G214204 - Special Items - Clean and repair all external paving	26,201.00	0.00	26,201.00	6,000.00	(20,201.00)	26,201.00	20,201.00
G214199 - Special Items - Replace mortar infill to all pantile roof verges	2,695.00	0.00	2,695.00	3,500.00	805.00	3,500.00	0.00
G214202 - Special Items - Provide LV main distribution drawing and survey	360.00	0.00	360.00	3,000.00	2,640.00	3,000.00	0.00
G214203 - Special Items - Investigate and repair cracking to concrete cloister beams	1,200.00	0.00	1,200.00	12,500.00	11,300.00	12,500.00	0.00
G214201 - Special Items - CCTV Survey of complete drainage system	0.00	0.00	0.00	5,000.00	5,000.00	5,000.00	0.00
Total Less Operating Expenses	950,170.70	93,813.65	1,043,984.35	3,128,504.00	2,084,519.65	2,893,522.94	(234,981.06)
Net Profit	(479,610.65)	(13,909.01)	(493,519.66)	167,004.00	552,801.00	264,065.85	97,061.85

Appendix	3% 3% 87,418 90,041 628,864 647,730 24,040 24,761 0 0 0 0 30,596 31,514 35,514 36,579 29,504 30,389	6 3% 3% 3% 1 92,742 95,524 0 667,162 667,177 1 25,504 26,269 0 0 0 4 869 896 9 37,676 38,807	2031/32 Budget Inflation rate 3% 98,390 707,792 27,057 0 922 34,436 39,971 33,207	2032/33 Budaet Inflation rate 3% 101,342 729,026 27,869 0 950 950 35,470 41,170 34,203	2033/34 Budget
Original Original Actual o E Revised E 2020/27 Budget Documents Documents Budget Budget Documents Budget Documents Budget Budget Documents Budget Documents Budget Budget <td>Budget Budget Inflation rate Inflation rate Inflation rate Inflation rate 3% 3% 87.418 90.041 87.418 90.041 828,864 647.730 24,040 24.761 0 0 0 0 1 30.596 31.514 36.579 29,504 30.389 1 30.596</td> <td>Budget Budget Budget<</td> <td>Budget </td> <td>Budget Inflation rate Inflatio rate Inflation rate Inflation rate Inflation rate</td> <td>Budget Image: Control of the sector of the sec</td>	Budget Budget Inflation rate Inflation rate Inflation rate Inflation rate 3% 3% 87.418 90.041 87.418 90.041 828,864 647.730 24,040 24.761 0 0 0 0 1 30.596 31.514 36.579 29,504 30.389 1 30.596	Budget Budget<	Budget	Budget Inflation rate Inflatio rate Inflation rate Inflation rate Inflation rate	Budget Image: Control of the sector of the sec
Actal Budget Budget </th <th>Budget Budget Inflation rate Inflation rate Inflation rate Inflation rate 3% 3% 87.418 90.041 87.418 90.041 828,864 647.730 24,040 24.761 0 0 0 0 1 30.596 31.514 36.579 29,504 30.389 1 30.596</th> <th>Budget Budget Budget<</th> <th>Budget </th> <th>Budget Inflation rate Inflatio rate Inflation rate Inflation rate Inflation rate</th> <th>Budget Image: Control of the sector of the sec</th>	Budget Budget Inflation rate Inflation rate Inflation rate Inflation rate 3% 3% 87.418 90.041 87.418 90.041 828,864 647.730 24,040 24.761 0 0 0 0 1 30.596 31.514 36.579 29,504 30.389 1 30.596	Budget Budget<	Budget	Budget Inflation rate Inflatio rate Inflation rate Inflation rate Inflation rate	Budget Image: Control of the sector of the sec
ccc <th< td=""><td>Inflation rate Inflation rate Inflation rate Inflation rate 3% 3% 87,418 90,041 628,864 647,730 24,040 24,761 0 0 0 0 30,596 31,514 33,5514 36,579 29,504 30,389 1 1</td><td>Inflation rate Inflation rate Inflation rate Inflation rate I 3% 1 92,742 9 37,676</td><td>Inflation rate 3% 98,390 707,792 27,057 0 922 34,436 39,971</td><td>Inflation rate 3% 101,342 729,026 27,869 0 950 950 35,470 41,170</td><td>Inflation rate Image: Constraint of the second of the se</td></th<>	Inflation rate Inflation rate Inflation rate Inflation rate 3% 3% 87,418 90,041 628,864 647,730 24,040 24,761 0 0 0 0 30,596 31,514 33,5514 36,579 29,504 30,389 1 1	Inflation rate Inflation rate Inflation rate Inflation rate I 3% 1 92,742 9 37,676	Inflation rate 3% 98,390 707,792 27,057 0 922 34,436 39,971	Inflation rate 3% 101,342 729,026 27,869 0 950 950 35,470 41,170	Inflation rate Image: Constraint of the second of the se
Excession Image: Image of the section of the sectin of the sectin term of the section of the section of the sectin t	3% 3% 87,418 90,041 628,864 647,730 24,040 24,761 0 0 0 0 30,596 31,514 35,514 36,579 29,504 30,389	6 3% 3% 3% 1 92,742 95,524 0 667,162 667,177 1 25,504 26,269 0 0 0 4 869 896 9 37,676 38,807	3% 98,390 707,792 27,057 0 922 922 34,436 39,971	3% 101.342 729.026 27,869 0 0 950 35,470 41,170	3%
Employee Image and Name Number and Name <td>87,418 90,041 628,864 647,730 24,040 24,761 0 0 0 820 844 30,596 31,514 35,514 36,579 29,504 30,389</td> <td>1 92,742 95,524 0 667,162 687,177 1 25,504 26,269 0 0 0 4 869 896 4 32,460 33,433 9 37,676 38,807</td> <td>98,390 707,792 27,057 0 922 922 34,436 39,971</td> <td>101.342 729.026 27,869 0 950 950 35,470 41,170</td> <td>104,382 750,897 0 979 36,534 42,405</td>	87,418 90,041 628,864 647,730 24,040 24,761 0 0 0 820 844 30,596 31,514 35,514 36,579 29,504 30,389	1 92,742 95,524 0 667,162 687,177 1 25,504 26,269 0 0 0 4 869 896 4 32,460 33,433 9 37,676 38,807	98,390 707,792 27,057 0 922 922 34,436 39,971	101.342 729.026 27,869 0 950 950 35,470 41,170	104,382 750,897 0 979 36,534 42,405
82.073 Fees - Organistis 81,000 36,049 78,000 80,000 575,500 Currently paid by TRDC - requires recharge 682,000 644,872 15,663 Sutifies - Manager and Staff 15,750 6,644 160,000 22,000 575,500 0 </td <td>628,864 647,730 24,040 24,761 0 0 820 844 30,596 31,514 35,514 36,579 29,504 30,389</td> <td>0 667,162 687,177 1 25,504 26,269 0 0 0 4 869 896 4 32,460 33,433 9 37,676 38,807</td> <td>707,792 27,057 0 922 34,436 39,971</td> <td>729,026 27,869 0 950 35,470 41,170</td> <td>750,897 28,705 0 979 36,534 42,405</td>	628,864 647,730 24,040 24,761 0 0 820 844 30,596 31,514 35,514 36,579 29,504 30,389	0 667,162 687,177 1 25,504 26,269 0 0 0 4 869 896 4 32,460 33,433 9 37,676 38,807	707,792 27,057 0 922 34,436 39,971	729,026 27,869 0 950 35,470 41,170	750,897 28,705 0 979 36,534 42,405
553.236 Sataries - Manager and Staff 556.500 320.364 560.000 575.500 Currently paid by TRDC - requires recharge 592.765 610.548 15.663 Sataries - Clerk, Surveyor and Treasurer 15.750 6.644 16.000 22.000 Possible 4th Honourary officer from Jan 22.660 23.346 0 Recrutment - Advertising and expenses 0 <td< td=""><td>628,864 647,730 24,040 24,761 0 0 820 844 30,596 31,514 35,514 36,579 29,504 30,389</td><td>0 667,162 687,177 1 25,504 26,269 0 0 0 4 869 896 4 32,460 33,433 9 37,676 38,807</td><td>707,792 27,057 0 922 34,436 39,971</td><td>729,026 27,869 0 950 35,470 41,170</td><td>750,897 28,705 0 979 36,534 42,405</td></td<>	628,864 647,730 24,040 24,761 0 0 820 844 30,596 31,514 35,514 36,579 29,504 30,389	0 667,162 687,177 1 25,504 26,269 0 0 0 4 869 896 4 32,460 33,433 9 37,676 38,807	707,792 27,057 0 922 34,436 39,971	729,026 27,869 0 950 35,470 41,170	750,897 28,705 0 979 36,534 42,405
15.683 Salaries - Clerk, Surveyor and Treasurer 15.750 6.644 16.000 22.000 Possible 4th Honourary officer from Jan 22.680 23.340 0	24,040 24,761 0 0 820 844 30,596 31,514 35,514 36,579 29,504 30,389	1 26,504 26,269 0 0 0 0 4 869 896 1 4 32,460 33,433 1 9 37,676 38,807 1	27,057 0 922 34,436 39,971	27,869 0 950 35,470 41,170	28,705 0 0 979 36,534 42,405
Image: Note in the second se	0 0 0 820 844 30,596 31,514 35,514 36,579 29,504 30,389 1	0 0 0 0 0 4 869 896 4 32,460 33,433 9 37,676 38,807	0 922 34,436 39,971	0 950 35,470 41,170	0 979 36,534 42,405
$ \begin{array}{ c c c c c c c c c c c c c c c c c c c$	30,596 31,514 35,514 36,579 29,504 30,389	4 32,460 33,433 9 37,676 38,807	34,436	35,470 41,170	38,534
Image: Second	30,596 31,514 35,514 36,579 29,504 30,389	4 32,460 33,433 9 37,676 38,807	34,436	35,470 41,170	38,534
Image: Second	30,596 31,514 35,514 36,579 29,504 30,389	4 32,460 33,433 9 37,676 38,807	34,436	35,470 41,170	38,534
Repairs and Maintenance - Buildings and Grounds Image of the set of th	35,514 36,579 29,504 30,389	9 37,676 38,807	39,971	41,170	42,405
21,804 Managers Items - Buildings 27,300 6,989 27,500 28,000 28,000 28,840 29,705 1 24,333 Managers Items - Grounds 1	35,514 36,579 29,504 30,389	9 37,676 38,807	39,971	41,170	42,405
24,939 Managers Items - Grounds 31,500 9,644 31,500 32,500 33,475 34,479 1 16,152 Surveyors Items - Buildings and Grounds 26,250 7,493 26,250 27,000 27,810 28,644 1 38,948 Previous year's Items Special Items: 1	35,514 36,579 29,504 30,389	9 37,676 38,807	39,971	41,170	42,405
16,152 Surveyors Items - Buildings 26,250 7,493 26,250 27,000 27,000 27,810 28,644 1 1 Repairs and Maintenance - Buildings and Grounds 1 <t< td=""><td>29,504 30,389</td><td></td><td></td><td></td><td></td></t<>	29,504 30,389				
16,152 Surveyors Items - Buildings 26,250 7,493 26,250 27,000 27,000 27,810 28,644 1 1 Repairs and Maintenance - Buildings and Grounds 1 <t< td=""><td>29,504 30,389</td><td></td><td></td><td></td><td></td></t<>	29,504 30,389				
Repairs and Maintenance - Buildings and Grounds Image: Second				34,200	35,229
Image: special ltems: Special ltems: Image: special ltems: Im	63,654 65,564				
38,948 Previous year's tems Image: constraint of the second	63,654 65,564				
Payments against Earmarked Reserves in year Image: Constraint of the serves	63,654 65,564		1.1		
Image: Constraint of the set of	63,654 65,564	++++			
21,200 2022/23 Surveyor's Items (see list below) 8,331 60,000 60,000 61,800 60,000 <	63,654 65,564	11 11			
2023/24 Surveyor's Items (see list below) 60,000 30,456 60,000 108,000 Enclose of the surveyor's proposed Budget Image: Constraint of the surveyor's proposed Budget Image: Constraintof the surveyor's proposed Budget Image: Constrai	03,004 65,564		74.040	70 700	76.006
2022/23 Manager's Items (see list below)		4 67,531 69,556	71,643	73,792	76,006
		<u> </u>			
2022/23 Manager's Items (see list below)					,
Contractual Maintenance Image: Contractual Maintenance Image: Contractual Maintenance Image: Contractual Maintenance Image: Contractual Maintenance					
31,339 Contractual Maintenance 50,000 43,839 75,000 57,000 Breakdown provided in Surveyors proposed Budget 58,710 60,471	62,285 64,154	4 66,079 68,061	70,103	72,206	74,372 Miscoding on Yaboo
120,390 Contractual Cremator Maintenance 150,000 74,271 150,000 150,000 Set for 10years(ended July) - new contract to begin 150,000 150,000 150,000	150,000 150,000	0 150,000 150,000	150,000	150,000	150,000 Send david Bass email to check new contract figures
77.991 Gas 240.000 108.224 240,000 170,000 Based on Laser Tariff Forecast 150,000 154,500	159,135 163,909	9 168,826 173,891	179,108	184,481	190,016
77,991 Gas 240,000 108,224 240,000 170,000 Based on Laser Tariff Forecast 150,000 154,500 102,451 Electricity 100,000 40,882 100,000 90,000 Based on Laser Tariff Forecast 60,000 61,800 61,800			179,108 71,643	184,481 73,792	190,016 76,006
23,420 Water 25,000 6,363 12,500 13,000 13,390 13,792			15,988	16,468	16,962
25,910 Cleaning and Refuse Removal 31,500 14,667 31,500 32,500 33,475 34,479	35,514 36,579	9 37,676 38,807	39,971	41,170	42,405
Description 1.607 2.303 2.500 2.750 based on 2 visits a year from a TRDC staff member 2.833 2.917	3,005 3,095	5 3,188 3,284	3,382	3,484	3,588 Fay Rushby - Check environmental for costs
	3,090	5,100	3,502	3,101	
Orq Supplies and Services					
bits Furniture, Fittings and Equipment 1,575 7,447 8,000 8,250 8,498 8,752 U38 Protective Clothing and Uniforms 8,400 5,870 8,400 8,750 9,013 9,283			10,146 10,761	10,451	10,764
U38 Protective Clothing and Uniforms 8,400 5,870 8,400 8,750 9,013 9,283 6,710 Printing and Stationery 8,400 5,353 8,400 8,750 9,013 9,283 9,013 9,283			10,761	11,084 11,084	11,417 11,417
0,100 Prilling and stationery 0,400 0,400 0,70			7,072	7,284	7,502
7,697 Telephones 7,350 4,494 7,350 7,500 7,725 7,957	8,195 8,441		9,224	9,501	9,786
48,000 Yaboo 52,500 26,162 55,000 56,750 0 0 0	0 0	0 0 0	0	0	0
2,013 Drinking water 2,310 3,413 6,000 6,200 6,386 6,578	6,775 6,978	8 7,187 7,403	7,625	7,854	8,090
31,070 Insurances 42,000 0 42,000 43,250 44,548 45,884	47,260 48,678	8 50,139 51,643	53,192	54,788	56,431
1,116 Remembrance Services 3,000 639 640 3,000 3,000 3,080 3,183	3,278 3,377	7 3,478 3,582	3,690	3,800	3,914
56,945 Fees - Medical Referees 0 26,641 47,000 50,000 51,500 53,045	54,636 56,275	5 57,964 59,703	61,494	63,339	65,239
67,849 Consultancy Fees - management support 10,000 55,892 60,000 10,000 Legal work for Lead Authority Model 2,000 2,060	2,122 2,185	5 2,251 2,319	2,388	2,460	2,534
Image: Section of the section of t					
28,704 Plaques 26,250 14,157 15,000 15,905 16,444	16,937 17,445	5 17,969 18,508	19,063	19,635	20,224
4,916 Ums / Polytainers 2,625 3,440 6,000 6,200 6,386 6,578	6,775 6,978	8 7,187 7,403	7,625	7,854	8,090
0 Memorial Writing					
- Book of Remembrance					12 700
- Cards and Booklets 17,000 0 10,000 10,500 10,815 11,139 - Sender/Hum Books - <td>11,474 11,818</td> <td>8 12,172 12,538</td> <td>12,914</td> <td>13,301</td> <td>13,700</td>	11,474 11,818	8 12,172 12,538	12,914	13,301	13,700
Service/Hymn Books					
23,975 Miscellaneous Expenses 26,250 9,385 17,500 18,000 18,540 19,096 104,700 Othersetherities Salescenter 19,550 5,443 49,550 140,550 140,550			22,138	22,802	23,486
101,788 Other authonities - Salary Recharges 136,500 5,113 136,500 140,500 144,715 149,056 133,088 Non-reclaimable VAT on Revenue Expenditure 111,038 80,866 140,000 144,000 148,320 152,770		1.1 1.1 1.1	172,797 177,102	177,981 182,415	183,321 187,887
133,088 Non-reclaimable VAT on Revenue Expenditure 111,038 80,866 140,000 144,000 148,320 152,770 250,000 Return to Constituent Councils 250,000 0 250,000 0 Fixed costs - removed in 24/25 for 1 year 250,000 250,000 0		0 0 250,000	250,000	250,000	250,000
250,000 Return to Considerin Councilis 250,000 0 250,000 0 250,000 0 250,000 0 250,000 0 250,000 0 250,000 0 250,000 0 250,000 0 250,000 0 250,000 0 250,000 0 250,000 <			200,000	230,000	
Capital Financing 100 000	100.000		100.000	100.000	100.000
Direct Revenue Financing: 100,000 100,000 100,000 150,000 Other Capital Projects: Other Capital Projects: Image: Capital	100,000 500,000	0 1,500,000 100,000	100,000	100,000	100,000
		<u> </u>			
208,483 Total Project Costs for New Site 0 0 0 0 0					
Previous years' items					
0 Non-reclaimable VAT on Capital projects 20,000 20,000 20,000 20,000		0 100,000 300,000	20,000	20,000	20,000
180,443 Depreciation 194,803 0 194,803 194,803 Calculated as Straight Line 194,803 194,803	27,000 20,000	1.1 1.1 1.1	194,803	194,803	194,803
252,037 Loan Interest/Repayment Moved to New Site					
0 Business Rates 0 0 150,000 Estimated Amount 150,000 150,000	194,803 194,803		150,000	150,000	150,000
0 Less Business Rates Growth 0 0 0 0 0 7BC 0 0 0	194,803 194,803	0 150,000 150,000	0	0	0
0 Hosting Fee - TRDC 0 0 0 0 Catch up payments to be made in later years 0 60,000	194,803 194,803 194,803 194,803 150,000 150,000 0 0	0 0 0			
2,572,564 TOTAL EXPENDITURE 2,303,320 967,768 2,679,593 2,376,703 2,524,368 2,684,154	194,803 194,803 194,803 194,803 150,000 150,000 0 0	0 0 0	60,000	60,000	60,000
	194,803 194,803 150,000 150,000 60,000 60,000	0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0	60,000 2,906,410	60,000 2,965,858	60,000 3,027,090

Appendix A2		_														
	WEST HERTS CREMATORIUM JOINT COMMITTEE	-														
	BUDGET WORKING SHEETS - 2023/24		2023/24													
2022/23		Original		Revised	2024/25		2025/26	2026/27	2027/28	2028/29	2029/30	2030/31	2031/32	2032/33	2033/34	
Actual f		Budget	31st Oct	f Budget	E Budget	Comments	Budget									
				Current:	Increase adult cremation fee to:											
	INCOME	900	900	900	900		927	955	983	1,013	1,043	1,075	1,107	1,140	1,140	
(2,425,459)	Cremations	(1,957,500)	(1,224,691)	(2,000,000)	(2,162,160)	Assume fee stays at £900 for 2024/25	(2,284,870)	(2,412,996)	(2,546,753)	(2,686,364)	(2,766,955)	(2,849,964)	(2,935,463)	(3,023,527)	(3,023,527)	
(7,352)	Income under abatement sharing scheme	(4,500)	0	(4,500)	(4,500)		(4,500)	(4,500)	(4,500)	(4,500)	(4,500)	(4,500)	(4,500)	(4,500)	(4,500)	
(128,426)	Trace Shruha Deese and Canden Seats	(86,625)	(00.524)	(150,000)	(445.975)		(400.504)	(100, 100)	(126.740)	(111 220)	(150.040)	(156,000)	(464 542)	(466.250)	(171,349)	
(120,420)	Trees, Shrubs, Roses and Garden Seats	(00,025)	(88,531)	(150,000)	(115,875)		(122,534)	(129,488)	(136,749)	(144,330)	(152,242)	(156,809)	(161,513)	(166,359)	(171,349)	
(3,160)	Garden Memorial and Bulb Scheme	(2,363)	(1,684)	(3,000)	(2,318)		(2,451)	(2,590)	(2,735)	(2,887)	(3,045)	(3, 136)	(3,230)	(3,327)	(3,427)	
(7,393)	Package, Postage and Receiving of Ashes	(4,725)	(4,385)	(6,000)	(4,635)		(4,901)	(5,180)	(5,470)	(5,773)	(6,090)	(6,272)	(6,461)	(6,654)	(6,854)	
(30,808)	Plagues	(19,688)	(13,592)	(25,000)	(19,313)		(20,422)	(21,581)	(22,792)	(24,055)	(25,374)	(26,135)	(26,919)	(27,726)	(28,558)	
(30,000)		(19,000)	(13,392)	(23,000)	(19,313)		(20,422)	(21,001)	(22,792)	(24,000)	(20,374)	(20, 133)	(20,919)	(27,720)	(20,000)	
0	Café	0	0	0	0		0	0	0	0	0	0	0	0	0	
(65,758)	Miscellaneous Income	(44,100)	(27,801)	(50,000)	(38,625)		(40,845)	(43, 163)	(45,583)	(48,110)	(50,747)	(52,270)	(53,838)	(55,453)	(57,116)	
(16,627)	Investment Income	(12,500)	(25,172)	(44,000)	(40,000)		(35,000)	(33,000)	(31,000)	(31,000)	(31,000)	(31,000)	(31,000)	(31,000)	(31,000)	
,				,				,								
(29,454)	Memorial Writing	(19,688)	(20,453)	(35,000)	(27,038)		(28,591)	(30,214)	(31,908)	(33,677)	(35,523)	(36,589)	(37,686)	(38,817)	(39,982)	
(60,992)	Web Casting (Yaboo)	(45,000)	(41,069)	(70,000)	(52,500)		(55,517)	(58,668)	(61,958)	(65, 392)	(68,977)	(71,046)	(73,177)	(75,373)	(77,634)	
(2,775.429)	TOTAL INCOME	(2,196,688)	(1,447,379)	(2.387.500)	(2,466,963)		(2,599,631)	(2,741,379)	(2,889,448)	(3,046,088)	(3,144,452)	(3,237,721)	(3,333,787)	(3,432,736)	(3,443,947)	
(_,,		(_,,	(.,,	(.,,	(2,100,000)		(=,000,001)	(2,141,010)	(2,000,110)	(3,010,000)	(0,111,102)	(0,201,121)	(0,000,107)	(0,102,100)	(0,0,0-47)	
(202,865)	SURPLUS (-) / DEFICIT	106,632	(479,611)	292,093	(90,260)		(75,263)	(57,225)	(197,013)	(157,834)	878,205	(109,028)	(427,378)	(466,878)	(416,858)	
150,000	DEBIT: Transfers to Earmarked Reserves in year															
	Transfer to Renewal and Repairs Fund															
0	CREDIT: Application of Earmarked Reserves in year															
	Application of Renewal and Repairs Fund															
(180,443)	Depreciation	(194,803)		(194,803)	(194,803)		(194,803)	(194,803)	(194,803)	(194,803)	(194,803)	(194,803)	(194,803)	(194,803)	(194,803)	
(233,308)	NET SURPLUS (-) / DEFICIT FOR YEAR	(88,171)		97,290	(285,063)		(270,066)	(252,028)	(391,816)	(352,637)	683,402	(303,831)	(622,181)	(661,681)	(611,661)	
	SURPLUS / RESERVES ACCOUNT															
(300,000)	Balance b/f 1st April - Revenue Account	(300,000)		(300,000)	(300,000)		(300,000)	(300,000)	(300,000)	(300,000)	(300,000)	(300,000)	(300,000)	(300,000)	(300,000)	
(1,737,026)	- Renewal and Repairs Fund	(1,970,334)		(1,970,334)	(1,873,044)		(2,158,106)	(2,428,173)	(2,680,200)	(3,072,016)	(3,424,653)	(2,741,251)	(3,045,081)	(3,667,262)	(4,328,943)	
(2,037,026)		(2,270,334)		(2,270,334)	(2,173,044)		(2,458,106)	(2,728,173)	(2,980,200)	(3,372,016)	(3,724,653)	(3,041,251)	(3,345,081)	(3,967,262)	(4,628,943)	
0	Add Surplus(-)/Deduct Deficit to Revenue Acct															
(233,308)		(88,171)		97,290	(285,063)		(270,066)	(252,028)	(391,816)	(352,637)	683,402	(303,831)	(622,181)	(661,681)	(611,661)	
(2.270.334)	Balance c/f 31st March	(2,358,505)	-	(2,173,044)	(2,458,106)		(2,728,173)	(2,980,200)	(3,372,016)	(3,724,653)	(3,041,251)	(3,345,081)	(3,967,262)	(4,628,943)	(5,240,604)	
(=,=/0,004)		(2,000,000)		(2,,044)	(2,400,100)		(=,120,110)	(2,000,200)	(0,072,010)	(0,124,000)	(0,041,201)	(0,040,001)	(0,007,202)	(4,020,343)	(0,240,004)	
	Special Items:				ļ											
	Surveyor's items:															
	2023/24 Items											<u> </u>		-		
	Refurbish crematory staff room and toilets				25,000											
	Replace mortar infill to all pantile roof verges Repair and provide non-slip finish to yard staircase				3,500 2,250							-				
	CCTV survey of complete drainage system				5,000											
D	Provide LV main distribution drawing and survey				3,000 12,500											
မ က	Investigate and repair cracking to concrete cloister beams Clean and repair all external paving				6,000											
ñ	Repair and re-finish timber soffit to cloisters				2,750											
8					60,000											
4																
					0											

Appen	Appendix A3 A Company A A A A A A A A A A A A A A A A A A A														
	T HERTS CREMATORIUM JOINT COMMITTEE														
B	UDGET WORKING SHEETS - 2023/24	2023/24	2023/24	Revised		2024/25	2025/26	2026/27	2027/28	2028/29	2029/30	2030/31	2031/32	2032/33	2033/34
		Budget £	Actuals £	Budget £	Comments	Budget	Budget	Budget	Budget	Budget	Budget	Budget	Budget	Budget	Budget
RE	VENUE ACCOUNT				Inflation rate										
EXP	PENDITURE				3%	3%	3%	3%	3%	3%	3%	3%	3%	3%	3%
							0	0	0	0	0	0	0	0	0
	ployees														
	ees - Organists	0	0		No allowance and assumed recorded music	0	0	0	0	0	0	0	0	0	0
	alaries - Manager and Staff alaries - Clerk, Surveyor and Treasurer	216,000	0		Assume extra hires in 24/25 Costs covered by original site	230,000	236,900	244,007	251,327	258,867	266,633 0	274,632 0	282,871	291,357	300,098
	ecruitment - Advertising and expenses	0	0		Done via TRDC/WBC HR	0	0	0	0	0	0	0	0	0	0
	mises	0	0	0	Covered through current site expenditure	0	0	0	0	0	0	0	0	0	0
	epairs and Maintenance - Buildings and Grounds														
	Managers Items - Buildings	0	17	250	Small Items - Pigeon Spikes	15,000	15,450	15,914	16,391	16,883	17,389	17,911	18,448	19,002	19,572
	Managers Items - Grounds Surveyors Items - Buildings	0	254	1,000	Increase going forward for LSH planned	20,000	20,600 15,450	21,218	21,855 16,391	22,510 16,883	23,185 17,389	23,881 17,911	24,597 18,448	25,335 19,002	26,095 19,572
			-		maintenance										
Re	epairs and Maintenance - Buildings and Grounds														
Pr	Special Items: revious year's items	U	U	U				+						+	
	ayments against Earmarked Reserves in year														
Re	epairs and Maintenance - Special Items														
	022/23 Surveyor's Items (see list below)	0	0	0											
20	023/24 Surveyor's Items (see list below)	0	0	0		88,200	39,500	0 36,900 0	39,650	0 124,200 0	68,740	68,740 0	68,740 (68,740	68,740
20	022/23 Manager's Items (see list below)	0	0	0											
20	023/24 Manager's Items (see list below)	0	0	0											
	ontractual Maintenance														
	Contractual Maintenace	0	4,259	5,000	Fire Guard/Facultatieve/Orion	10,000	10,300	0 10,609 0	10,927	0 11,255 0	11,593	0 11,941 0	12,299	0 12,668	13,048
	Contractual Cremator Maintenance	0	509		Assume 1 cremator (warranty for first year)	35,000	36,050	37,132	38,245	39,393	40,575	41,792	43,046	44,337	45,667
Gi		120,000 50,000	0	50,000		100,000 50,000	103,000 51,500	106,090 53,045	109,273 54,636	112,551 56,275	115,927 57,964	119,405 59,703	122,987 61,494	126,677 63,339	130,477
	lectricity	25,000	0	12,500		20,000	20,600	21,218	21,855	22,510	23,185	23,881	61,494 24,597	25,335	65,239 26,095
C	earling and Refuse Removal	31,500	232			32,500	33,475	34,479	35,514	36,579	37,676	38,807	39,971	41,170	42,405
Er	n Contract Monitoring	1,607	0	1,607		2,750	2,833	2,917	3,005	3,095	3,188	3,284	3,382	3,484	3,588
	OO NJEPs and Services							+							
Fu	umiture, Fittings and Equipment	0	282	1,000		2,500	2,575	2,652	2,732	2,814	2,898	2,985	3,075	3,167	3,262
	rotective Clothing and Uniforms	0	0		Funded from Current site budget	0	0	0	0	0	0	0	0	0	0
	rinting and Stationery ostages	0	275	1,000		2,500	2,575	2,652	2,732	2,814	2,898 2,898	2,985	3,075	3,167 3,167	3,262
	elephones	0	440	1,000		2,500	2,575	2,652	2,732	2,814	2,898	2,985	3,075	3,167	3,262
Ya	aboo	0	6,104	12,000		15,000	15,450	15,914	16,391	16,883	17,389	17,911	18,448	19,002	19,572
Di	rinking water	0	0	0		6,000	6,180	6,365	6,556	6,753	6,956	7,164	7,379	7,601	7,829
	surances	0	0	0	Included in current site	0	0	0	0	0	0	0	0	0	0
D.	emembrance Services														
		0	0	U		0	0	0	0	0	0	0	0	0	0
	ees - Medical Referees	0	0	0		0	0	0	0	0	0	0	0	0	0
Co	onsultancy Fees - management support	0	0	0		0	0	0	0	0	0	0	0	0	0
	emorialisation etc						0	0	0	0	0	0	0	0	0
	Plaques Urns / Polytainers	0	0	0		5,000	5,150 2,575	5,305	5,464	2,814	5,796 2,898	5,970 2,985	6,149 3,075	6,334 3,167	6,524 3,262
	Memorial Writing			Ŭ,		2,000	2,070	2,002	2,,32	2,017	2,030	2,500	3,070	3,107	0,202
+ +	- Book of Remembrance	0	0												
	- Cards and Booklets	0	0	25,000		10,000	10,300	10,609	10,927	11,255	11,593	11,941	12,299	12,668	13,048
P -	- Service/Hymn Books	0	0	0											
	iscellaneous Expenses	0	46 1,327	250 15,000		10,000 29,000	10,300 31,000	10,609	10,927	11,255	11,593 32,000	11,941 32,000	12,299 33,000	12,668 33,000	13,048 33,000
	on-reclaimable VAT on Revenue Expenditure eturn to Constituent Councils	29,000	1,327		£50K not payable anymore	29,000	37,000	31,000	31,000	31,000	32,000	32,000	33,000	33,000	33,000
	bital Financing	300,000	(252,037)	300.000	£300,000 Principle currently accrued over 2 years	300,000	300,000	300,000	300,000	300,000	300,000	300,000	300,000	300,000	300,000
	ban Repayment Interst	332,107	332,107	332,107	1st Interest Payment of £332,107 from June '23	327,595	330,302	328,498	328,498	329,400	327,595	327,595	330,302	329,400	328,498
	ther Capital Projects:					25,000	25,000	25,000	25,000	50,000	50,000	50,000	50,000	50,000	50,000
	ther Capital Projects:		0	U		20,000	25,000	25,000	20,000	50,000	ວບ,ບປປ	50,000	50,000	50,000	50,000
	New Crematorium Facility	0	761,972	1,216,000		300,000	0	0	0	0	0	0	0	0	0
	Previous years' items	0	0	0											
	on-reclaimable VAT on Capital projects	0	0	100,000		40,000	5,000	5,000	5,000	10,000	10,000	10,000	10,000	10,000	10,000
	epreciation	216,000	0	216,000	Entimated America	216,000	216,000	216,000	216,000	216,000	216,000	216,000	216,000	216,000	216,000
	usiness Rates	0	0		Estimated Amount TBC	130,000	130,000	130,000	130,000	130,000	130,000	130,000	130,000	130,000	130,000
	osting Fee - Dacorum	0	0		Catch up payments to be made in later years	0	0	60,000	60,000	60,000	60,000	60,000	60,000	60,000	60,000
		1,371,214	855,786			2,044,545	1,683,215	1 757 002	1,778,491	1,913,243	1,876,858	1,897,333	1,922,130	1,942,951	1,964,423
		.,,		_,•,•		2,017,040	.,000,210	1,757,003 Page 3	.,	.,510,240	.,010,000	.,001,000	.,022,100	.,	.,007,723

Appendix A3														
WEST HERTS CREMATORIUM JOINT COMMITTEE														
BUDGET WORKING SHEETS - 2023/24														
BODGET WORKING SHEETS - 2023/24	2023/24	2023/24	Revised		2024/25	2025/26	2026/27	2027/28	2028/29	2029/30	2030/31	2031/32	2032/33	2033/34
	Budget	Actuals	Budget	Comments	Budget	Budget	Budget	Budget	Budget	Budget	Budget	Budget	Budget	Budget
	£	£	£											
INCOME	900	900	900	Increase adult cremation fee to:	900	927	955	983	1,013	1,043	1,075	1,107	1,140	1,140
Cremations	(1,053,000)	(101,739)	(600,000)	Assume fee stays at £900 for 2024/25	(1,081,080)	(1, 142, 435)	(1,206,498)	(1,273,377)	(1,343,182)	(1,383,478)	(1,424,982)	(1,467,731)	(1,511,763)	(1,511,763)
(Less income while building)	300,000	0	0		0	0	0	0	0	0	0	0	0	0
Income under abatement sharing scheme	0	0	0		(2,500)	(2,500)	(2,500)	(2,500)	(2,500)	(2,500)	(2,500)	(2,500)	(2,500)	(2,500)
Trees, Shrubs, Roses and Garden Seats	0	0	0		40,000	41,200	42,436	43,709	45,020	46,371	47,762	49, 195	50,671	52,191
Garden Memorial and Bulb Scheme	0	0	0		(2,000)	(2,060) 0	(2,122) 0	0 (2,185) 0	(2,251)	0 (2,319) 0	(2,388) 0	(2,460) 0	(2,534)	(2,610)
Package, Postage and Receiving of Ashes	0	0	0		(2,000)	(2,060) 0	(2,122) 0	0 (2,185) 0	(2,251)	0 (2,319) 0	(2,388) 0	(2,460) 0	(2,534)	(2,610)
Plaques	0	0	0		(10,000)	(10,300) 0	(10,609) 0	0 (10,927) 0	0 (11,255) (0 (11,593) 0	(11,941) 0	(12,299) 0	(12,668)	(13,048)
Café	0	0	0		0	0	0	0	0	0	0	0	0	0
Miscellaneous Income	0	0	0		(5,000)	(5,150) 0	(5,305) 0	0 (5,464) 0	0 (5,628) (0 (5,796) 0	(5,970) 0	(6,149) 0	(6,334)	(6,524)
Investment Income	0	0	0	Included in Current site figures	0	0	0	0	0	0	0	0	0	0
Memorial Writing	0	0	0		(20,000)	(20,600) 0	(21,218) 0	0 (21,855) 0	0 (22,510) (0 (23,185) 0	(23,881) 0	(24,597) 0	(25, 335)	(26,095)
Web Casting (Yaboo)	0	(5,984)	(30,000)		(30,000)	(30,900) 0	(31,827) 0	(32,782) ((33,765)	0 (34,778) 0	(35,822) 0	(36,896) 0	(38,003)	(39,143)
(Less income while building)	30,000	0	0		0	0	0	0	0	0	0	0	0	0
TOTAL INCOME	(723,000)	(107,723)	(630,000)		(1,112,580)	(1,174,805)	(1,239,764)	(1,307,566)	(1,378,322)	(1,419,597)	(1,462,110)	(1,505,898)	(1,551,000)	(1,552,102)
SURPLUS (-) / DEFICIT	648,214	748,063	1,981,714		931,965	508,410	517,239	470,925	534,921	457,261	435,224	416,232	391,951	412,321
DEBIT: Transfers to Earmarked Reserves in year														
Transfer to Renewal and Repairs Fund														
CREDIT: Application of Earmarked Reserves in year			(150,000)											
Application of Renewal and Repairs Fund														
Depreciation	(216,000)	0	(216,000)		(216,000)	(216,000)	(216,000)	(216,000)	(216,000)	(216,000)	(216,000)	(216,000)	(216,000)	(216,000)
NET SURPLUS (-) / DEFICIT FOR YEAR	432,214	748,063	1,615,714		715,965	292,410	301,239	254,925	318,921	241,261	219,224	200,232	175,951	196,321

	Appendix A1	VEST HERTS CREMATORIUM JOINT COMMITTEE														
Code:	2022/23	BUDGET 2022/23 - 2032/33 SUMMARY	Original	2023/24 Actual to	Revised		2024/25	2025/26	2026/27	2027/28	2028/29	2029/30	2030/31	2031/32	2032/33	2033/34
Main Sub Detail	Actual		Budget	31st Oct	Budget £	Comments	Budget	Budget	Budget	Budget	Budget	Budget	Budget	Budget	Budget	Budget
		REVENUE ACCOUNT	L	£	Z											
				Inflation rate			Inflation rate	Inflation rate	Inflation rate		Inflation rate	Inflation rate	Inflation rate	Inflation rate	Inflation rate	
		EXPENDITURE		3%			3%	3%	3%	3%	3%	3%	3%	3%	3%	
G102	82,673	Employees Fees - Organists	81,900	36,049	78,000		80,000	82,400	84,872	87,418	90,041	92,742	95,524	98,390	101,342	104
G105001	553,236	Salaries - Manager and Staff	772,500	320,384			805,500	829,665	854,555	880,192	906,597	933,795	961,809	990,663	1,020,383	1,050
G105002	15,663	Salaries - Clerk, Surveyor and Treasurer	15,750	6,644			22,000	22,660	23,340		24,761	25,504	26,269	27,057	27,869	28
G107	0	Recruitment - Advertising and expenses	0	0	0		0	0	0	0	0	0	0	0	0	
G108	481	Training	500	0	750		750	773	796	820	844	869	896	922	950	
		Premises														
G210	21,804	Repairs and Maintenance - Buildings and Grounds Managers Items - Buildings	27,300	7,005	27,750		43,000	44,290	45,619	46,987	48,397	49,849	51,344	52,885	54,471	56
		·········		.,							,					
G213 G211	24,939 16,152	Managers Items - Grounds Surveyors Items - Buildings	31,500 26,250	9,899 7493			52,500 42,000	54,075 43,260	55,697 44,558	57,368 45,895	59,089 47,271	60,862 48,690	62,688 50,150	64,568 51,655	66,505 53,204	68
0211	10,132		20,230	/493	20,200		42,000	43,200	44,000	40,090	47,277	40,030	30,130	51,000	55,204	
		Repairs and Maintenance - Buildings and Grounds Special Items:														
	38,948	Previous year's items		8,331												
		Payments against Earmarked Reserves in year														
		Repairs and Maintenance - Special Items														
	21,200	Surveyor's Items	60,000	30,456	60,000		196,200	99,500	98,700	103,304	189,764	136,271	138,296	140,383	142,532	144
	0	Contractual Maintenance														
G215 G215003	31,339 120,390	Contractual Maintenance Contractual Cremator Maintenance	50,000	48,098			67,000 185,000	69,010 186,050	71,080		75,409	77,671	80,002 191,792	82,402 193,046	84,874 194,337	87
G217	77,991	Gas	360,000	108,734			270,000	253,000	260,590	268,408	276,460	284,754	293,296	302,095	311,158	320
G218	102,451	Electricity	150,000	40,882			140,000	111,500	114,845	118,290	121,839	125,494	129,259	133,137	137,131	141
G221	23,420	Water	50,000	6,363	25,000		33,000	33,990	35,010	36,060	37,142	38,256	39,404	40,586	41,803	43
G226	25,910	Cleaning and Refuse Removal	63,000	14,899	47,500		65,000	66,950	68,959	71,027	73,158	75,353	77,613	79,942	82,340	84
G229	0	Environmental Monitoring	3,214	2,303	4,107		5,500	5,665	5,835	6,010	6,190	6,376	6,567	6,764	6,967	1
		Supplies and Services														
G342	1,199	Furniture, Fittings and Equipment	1,575	7,729			10,750	11,073	11,405		12,099	12,462	12,836	13,221	13,618	14
_{G34} 90 රූ දෙදින	6,153 6,710	Protective Clothing and Uniforms Printing and Stationery	8,400	5,870 5,628			8,750 11,250	9,013	9,283		9,848	10,144 13,042	10,448 13,433	10,761 13,836	11,084	11
ି ଫସ ତଃ ଯେ	3,784	Postages	5,513	2,043			8,250	8,498	8,752		9,285	9,564	9,851	10,146	10,451	10
G3 600	7,697	Telephones	7,350	4,934	8,350		10,000	10,300	10,609	10,927	11,255	11,593	11,941	12,299	12,668	13
G216	48,000	Yaboo Drinking water	52,500 2,310	32,266 3,413			71,750	15,450	15,914 12,943		16,883 13,731	17,389 14,143	17,911 14,567	18,448 15,004	19,002 15,455	19
G362	31,070	Insurances	42,000	0,110	42,000		43,250	44,548			48,678	50,139	51,643	53,192	54,788	5/
G363		Remembrance Services	3,000	639			3,000	3,090	3,183		3,377	3,478	3,582	3,690	3,800	
	1,116		3,000													65
G364	56,945	Fees - Medical Referees	U	26,641			50,000	51,500	53,045		56,275	57,964	59,703	61,494	63,339	00
G364002	67,849	Consultancy Fees - management support	10,000	55,892	60,000		10,000	2,000	2,060	2,122	2,185	2,251	2,319	2,388	2,460	
G365001	28,704	Memorialisation etc Plaques	26,250	14,157	15,000		20,500	21,115	21,748	22,401	23,073	23,765	24,478	25,212	25,969	26
G365002	4,916	Urns / Polytainers	2,625	3,440			8,700	8,961	9,230		9,792	10,086	10,388	10,700	11,021	11
		Memorial Writing														
G366001 G366002	10,000	- Book of Remembrance - Cards and Booklets	17,000	0	35,000		20,500	21,115	21,748	22,401	23,073	23,765	24,478	25,212	25,969	20
G366002	10,000	- Service/Hymn Books	17,000		30,000		20,000	21,110	21,740	22,407	23,073	20,700	24,470	20,212	20,000	
G367	23,975	Miscellaneous Expenses	26,250	9,431	17,750		28,000	28,840	29,705	30,596	31,514	32,460	33,433	34,436	35,470	36
G368	101,788	Other Authorities - Salary Recharges	136,500	5,113	136,500		140,500	144,715	149,056	153,528	158,134	162,878	167,764	172,797	177,981	183
G369 G490	133,088	Non-reclaimable VAT on Revenue Expenditure	140,038	82,192			173,000	179,320	183,770		193,073	198,935	203,944	210,102	215,415	220
G580005	250,000	Return to Constituent Councils Write Offs	300,000	315	250,000		0	250,000	250,000	250,000		0	250,000	250,000	250,000	230
		Capital Financing														
G470		Loan Repayment Principle	300,000	(252,037)	300,000		300,000	300,000	300,000	300,000	300,000	300,000	300,000	300,000	300,000	300
	252,037	Loan Repayment Interest	332,107	332,107			327,595	330,302			329,400	327,595	327,595	330,302	329,400	328
0474047	100,000	Direct Revenue Financing:			100,000		100,000	100,000	150,000		500,000	1,500,000	100,000	100,000	100,000	100
G471017		Other Capital Projects:	0	0	0		25,000	25,000	25,000	25,000	50,000	50,000	50,000	50,000	50,000	50
	0	New Facility Planning					0	0	0	0	0	0	0	0	0	
	208,483	New Crematorium Facility	0	761,972	1,216,000		300,000	0	0	0	0	0	0	0	0	
															-	
		Previous years' items	0	0	0 100,000		0 40,000	0 25,000	0	0 32,000	0 30,000	0 110,000	0 310,000	0 30,000	0 30,000	30
001	180,443	Non-reclaimable VAT on Capital projects Depreciation	410,803	0	410,803		40,000	25,000 410,803	25,000 410,803		410,803	410,803	410,803	410,803	410,803	410
	0	Business Rates	0	0	280,000		280,000	280,000			280,000	280,000	280,000	280,000	280,000	280
	0	Less Business Rates Growth	0	0	0		0	0	0	0	0	0	0	0	0	
	0	Hosting Fee	0	0	50,000	Hosting Fees for 2 years repaid over 10	0	0	120,000	120,000	120,000	120,000	120,000	120,000	120,000	120
	1			1,824,063												

2033/34 Budget
Budget
104,382
1,050,995
28,705
0
979
515
56,105
68,501
54,800
144,746
87,420
195,667
320,493
141,245
43,058
84,810
7,176
14,026
11,417
14,679
10,764
13,048 19,572
15,918
56,431
3,914
65.239
2,534
26,748
11,352
26,748
36,534
183,321
220,887
250,000
300,000
328,498
100,000
50,000
0
0
0
30,000
410,803
280,000
120,000
4,991,513

	Ap	ppendix A1															
		v	WEST HERTS CREMATORIUM JOINT COMMITTEE														
			BUDGET 2022/23 - 2032/33		2023/24												
Code: Main Sul	h Datail	2022/23 Actual	SUMMARY	Original	Actual to	Revised		2024/25 Budget	2025/26	2026/27 Budget	2027/28	2028/29 Budget	2029/30	2030/31	2031/32	2032/33	203 Bu
Main Su	D Detail	f		Budget	31st Oct £	Budget	Comments	Budger	Budget	Budget	Budget	Budget	Budget	Budget	Budget	Budget	Би
		2		~	~	~											1
			INCOME			900	Increase adult cremation fee to:	900 0	927 0	955	0 983 0	1,013	0 1,043 0	1,075	0 1,107 0	1,140	
WHC 8	0	(2,000,000)	Cremations	(3,010,500)	(1,326,430)	(2,600,000)	Assume fee stays at £900 for 2024/25	(3,243,240)	(3,427,304)	(3,619,494)	(3,820,130)	(4,029,547)	(4,150,433)	(4,274,946)	(4,403,194)	(4,535,290)	(4
		(7,352)	Income under abatement sharing scheme	(4,500)	0	(4,500)		(7,000)	(7,000)	(7,000)	(7,000)	(7,000)	(7,000)	(7,000)	(7,000)	(7,000)	
		(128,426)	Trees, Shrubs, Roses and Garden Seats	(86,625)	(88,531)	(150,000)		(75,875)	(81,334)	(87,052)	(93,040)	(99,309)	(105,871)	(109,047)	(112,318)	(115,688)	
			Garden Memorial and Bulb Scheme	(2,363)	(1,684)			(4,318)	(4,511)	(4,712)	(4,920)	(5,138)	(5,363)	(5,524)	(5,690)	(5,861)	
		(7,393)	Package, Postage and Receiving of Ashes	(4,725)	(4,385)	(6,000)		(6,635)	(6,961)	(7,301)	(7,655)	(8,024)	(8,408)	(8,660)	(8,920)	(9,188)	
		(30,808)	Plaques	(19,688)	(13,592)	(25,000)		(29,313)	(30,722)	(32,190)	(33,719)	(35,310)	(36,966)	(38,075)	(39,218)	(40,394)	
		0	Café	0	0	0		0	0	0	0	0	0	0	0	0	
		(65,758)	Miscellaneous Income	(44,100)	(27,801)	(50,000)		(43,625)	(45,995)	(48,467)	(51,047)	(53,737)	(56,544)	(58,240)	(59,987)	(61,787)	
		(16,627)	Investment Income	(12,500)	(25,172)	(44,000)		(40,000)	(35,000)	(33,000)	(31,000)	(31,000)	(31,000)	(31,000)	(31,000)	(31,000)	
		(29,454)	Memorial Writing	(19,688)	(20,453)	(35,000)		(47,038)	(49,191)	(51,432)	(53,763)	(56,187)	(58,709)	(60,470)	(62,284)	(64,152)	
		(60,992)	Web Casting (Yaboo)	(45,000)	(47,052)	(100,000)		(82,500)	(86,417)	(90,495)	(94,739)	(99,157)	(103,755)	(106,868)	(110,074)	(113,376)	
		0	(Less income while building - Cremations)	300,000	0	0		0	0	0	0	0	0	0	0	0	
		0	(Less income while building - Other)	30,000	0	0		0	0	0	0	0	0	0	0	0	_
		(2,349,970)	TOTAL INCOME	(2,919,688)	(1,555,101)	(3,017,500)		(3,579,543)	(3,774,436)	(3,981,143)	(4,197,014)	(4,424,410)	(4,564,049)	(4,699,830)	(4,839,685)	(4,983,736)	(4
		332,594	SURPLUS (-) / DEFICIT	754,846	268,961	2,273,807		841,706	433,146	460,014	273,912	377,088	1,335,466	326,196	(11,145)	(74,927)	
		0	DEBIT: Transfers to Earmarked Reserves in year	0	0	0											
			Transfer to Renewal and Repairs Fund			, , , , , , , , , , , , , , , , , , ,									+ +		-
	+ +	0	CREDIT: Application of Earmarked Reserves in year	0	0	(150,000)									+ +		-
			Application of Renewal and Repairs Fund			, , ,									+		
		(180,443)	Depreciation	(410,803)	0	(410,803)		(410,803)	(410,803)	(410,803)	(410,803)	(410,803)	(410,803)	(410,803)	(410,803)	(410,803)	
		152,151	NET SURPLUS (-) / DEFICIT FOR YEAR	344,043	268,961	1,713,004		430,903	22,343	49,211	(136,891)	(33,715)	924,663	(84,607)	(421,948)	(485,730)	
			SURPLUS / RESERVES ACCOUNT														
		(300,000)	Balance b/f 1st April - Revenue Account	(300,000)	(300,000)	(300,000)		(300,000)	(300,000)	(300,000)	(300,000)	(300,000)	(300,000)	(300,000)	(300,000)	(300,000)	
		(1,737,026)	- Renewal and Repairs Fund	(1,970,334)	(1,970,334)	(1,970,334)		(257,330)	173,573	195,916	245,127	108,237	74,521	999,184	914,577	492,629	
		(2,037,026)		(2,270,334)	(2,270,334)	(2,270,334)		(557,330)	(126,427)	(104,084)	(54,873)	(191,763)	(225,479)	699,184	614,577	192,629	
		0	Add Surplus(-)/Deduct Deficit to Revenue Acct	0	0	0		0	0	0	0	0	0	0	0	0	
		(233,308)	Add Surplus(-)/Deduct Deficit to R&R Fund	344,043	268,961	1,713,004		430,903	22,343	49,211	(136,891)	(33,715)	924,663	(84,607)	(421,948)	(485,730)	
	-		Balance c/f 31st March	(1,926,291)	-	(557,330)	1	(126,427)	(104,084)	(54,873)	(191,763)	(225,479)	699,184	614,577	192,629	(293,101)	

2033/34 Budget
Buuget
1,140
(4,535,290)
(7,000)
(119,158)
(6,037)
(9,464)
(41,606)
0
(63,640)
(31,000)
(66,077)
(116,777)
0
0
(4,996,049)
(4,536)
(410,803)
(415,339)
(410,000)
(300,000)
6,899
(293,101)

Cremation Volumes

Garston	Year 1 <u>75</u> 0	Year 2 <u>% 77%</u>	Year 3 <u>79%</u>	Year 4 <u>81%</u>	Year 5 <u>83%</u>	Year 6 <u>85%</u>	Year 7 85%	Year 8 85%	Year 9 85%	Year 10 85%
Number per day Days per week Weeks per year Estimated Annual Volume Income	12 5 52 3,120 2,340 - 2,035,800) 2,402	2,465 - 2,284,870	2,527 - 2,412,996	2,590 - 2,546,753	2,652 - 2,686,364	2,652 - 2,766,955	2,652 - 2,849,964	2,652 - 2,935,463	2,652 - 3,023,527
New facility Number per day Days per week Weeks per year	Year 1 <u>6</u> <u>5</u> <u>52</u>	Year 2 <u>%</u> 77%	Year 3 <u>79%</u>	Year 4 <u>81%</u>	Year 5 <u>83%</u>	Year 6 <u>85%</u>	Year 7 85%	Year 8 85%	Year 9 85%	Year 10 85%
Total available per year Income	<u>52</u> 1,560 1,170 - 1,017,900.00	,	1,232 - 1,142,434.80	1,264 - 1,206,497.92	1,295 - 1,273,376.63	1,326 - 1,343,182.21	1,326 - 1,383,477.68	1,326 - 1,424,982.01	1,326 - 1,467,731.47	1,326 - 1,511,763.42
Cost per Cremation Inflation rate Cremation volume growth rate	<u>3%</u> <u>2%</u>	<u>0 900</u>	927	955	983	1013	1043	1075	1107	1140
Total Income Garston New Facility Total Income	- 2,035,800.00 - 1,017,900.00 - 3,053,700.0) - 1,081,080.00	- 2,284,869.60 - 1,142,434.80 - 3,427,304.40	- 2,412,995.83 - 1,206,497.92 - 3,619,493.75	- 2,546,753.26 - 1,273,376.63 - 3,820,129.88	- 2,686,364.43 - 1,343,182.21 - 4,029,546.64	- 2,766,955.36 - 1,383,477.68 - 4,150,433.04	- 2,849,964.02 - 1,424,982.01 - 4,274,946.03	- 2,935,462.94 - 1,467,731.47 - 4,403,194.41	- 3,023,526.83 - 1,511,763.42 - 4,535,290.25

Reserves	2023/24	2024/25	2025/26	2026/27	2027/28	2028/29	2029/30	2030/31	2031/32	2032/33	2033/34
Balance Brought Forward	(2,270,334)	(557,330)	(126,427)	(104,084)	(54,873)	(191,763)	(225,479)	699,184	614,577	192,629	(293,101)
Add Surplus (-) / Deficit	1,713,004	430,903	22,343	49,211	(136,891)	(33,715)	924,663	(84,607)	(421,948)	(485,730)	(415,339)
Balance Carried Forward	(557,330)	(126,427)	(104,084)	(54,873)	(191,763)	(225,479)	699,184	614,577	192,629	(293,101)	(708,440)